State of Arkansas
Department of Finance and Administration
Income Tax Administration

www.arkansas.gov/efile

Tax Year - 2009
Record Layouts for Software Developers
Individual Income Tax Returns
(Filing Season Beginning 01-01-2010)

TABLE OF CONTENTS

DESCRIPTION

PAGE

REVISIONS

November 17, 2009

AR1346

Page 3

Reflects there were changes made to Fields 0315a to 0315g. **NEW FIELDS ADDED**.

Page 4

Reflects there were changes made to the AR1CO

Record Specs:

Generic Record, Page 8 – 0315a to 0315g have been changed.
AR1CO, Page 40 – Fields 0490, 0495, 0540 & 0545 have been changed.
AR3WS, Page 50 – the description changed.

Reject Codes

Page 66 –Reject Code 0080 & 0081 Added

INTRODUCTION

Arkansas will be participating in the Modernized E-File program this year. See Publication AR4164 for further information.

We will accept electronic test data from November 10, 2009 through April 15, 2010. We will accept electronic returns from January 15, 2010 through October 15, 2010.

All IRS rules, regulations and requirements governing tax preparer's, transmitters, and electronic return originators (ERO's) put forth by the IRS are in effect for the State of Arkansas. Please note that IRS Publication 1345, Fed-State Electronic Filing identifies the IRS procedures and requirements for Fed-State filing.

Arkansas will accept only variable formats for Tax Year 2009. Fixed length formats are no longer accepted.

We are looking forward to working with you in the coming months as you develop and test your software for the Fed-State Electronic Filing Program.

If you have any questions about Arkansas E-File, please visit our website at:

www.arkansas.gov/efile

CONTACT PERSONNEL

These contacts are for ERO's only. DO NOT give these phone numbers to Taxpayers.

Technical Assistance

Dan Brown, E-File Manager
(501) 682-7070
  Fax: (501) 682-7393
  E-Mail Address: Dan.Brown@dfa.arkansas.gov

Caroline Glover, E-File Supervisor
(501) 682-7925
  Fax: (501) 682-7393
  E-Mail Address: Caroline.Glover@dfa.arkansas.gov

Joann Hill, E-File Service Representative
(501) 682-7075
  Fax: (501) 682-7393
  E-Mail Address: Joanne.Hill@dfa.arkansas.gov

Melissa Golden, E-File Service Representative
(501) 682-7926
  Fax: (501) 682-7393
  E-Mail Address: Melissa.Golden@dfa.arkansas.gov

CHANGES FOR TAX YEAR 2009
GENERIC RECORDS

Below are the changes to the 2009 Arkansas Electronic Filing Record Layouts.

Notice
The AR1000NR has been separated from the Generic Record and added to the Unformatted Records.

FORM	Page	Field Number	Changes
AR1000	1	0020e	Year Digit changed to 0
AR1000	4	0070e	IAT Indicator Added
AR1000	6	0305b	Value is "2009"
AR1000	7	0305n	Line number changed.
AR1000	8	0305y	RAL/RAC Indicator.
AR1000	8	0305z	IAT Due Diligence Question
AR1000	8	0305	Reserved. Length changed.
AR1000	8	0315d & 0315e	Military Home of Record Added
AR1000	8	0315f	Military Spouses Residency and Relief Act.
AR1000	8	0315g	Reserved
AR1000	9	0325a to 0325g	IP Section Added
AR1000	14	0825	Year changed.

CHANGES FOR TAX YEAR 2009
UNFORMATTED RECORDS

Below are the changes to the 2009 Arkansas Electronic Filing Record Layouts.

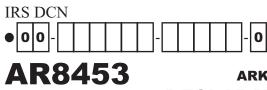| FORM	Page	Field Number	Changes
Header	16	0020e	Value "0"
AR3	17	0115	Line number changed.
AR3	18	0275	PMI Field Added.
AR2210	30	0100 & 0110	Year changed
AR2210	31	0120	Year changed
AR1CO	39	0400	Line number changed.
AR1CO	40	0455 to 0550	New Fields Added.
AR1CO	40	0490, 0495, 0540 & 0545	Lengths and Descriptions changed.
AROD	47	0110	Year changed
AR1113	48	0110 to 0120	Year Changed
AR3WS	50	0130	Description changed.
ARPMI	54		New PMI Worksheet Added.
ARUEPA	55		2210A Form Added.

ACKNOWLEDGMENT SYSTEM

Arkansas will partner with the Internal Revenue Service for State acknowledgments for Tax Year 2009. Additional information can be found at the IRS website:

www.irs.gov

AR8453

ARKANSAS INDIVIDUAL INCOME TAX

DECLARATION FOR ELECTRONIC FILING

2009

USE STATE LABEL OR PRINT	First Name and Initial	Last Name(s)	Your Social Security Number ●
	Mailing Address		Spouse's Social Security Number
	City, State, and Zip Code		Telephone Number

PART 1	TAX RETURN INFORMATION *(Whole Dollars Only)*		
1.	Total Income *(Form AR1000 or AR1000NR, Line 22)*...	1	00
2.	Net Tax *(Form AR1000 or AR1000NR, Line 44)*	2	00
3.	State Income Tax Withheld *(Form AR1000 or AR1000NR, Line 45)*	3	00
4.	Refund *(Form AR1000 or AR1000NR, Line 50)*	4	00
5.	Tax Due *(Form AR1000 or AR1000NR, Line 54)*..	5	00

PART 2 — DECLARATION OF TAXPAYER

6a. ☐ I consent that my refund be directly deposited as designated in the electronic portion of my 2009 Arkansas income tax return. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.

Routing Number ⬚⬚⬚⬚⬚⬚⬚⬚⬚   ☐ Checking   ☐ Savings

Account Number ⬚⬚⬚⬚⬚⬚⬚⬚⬚⬚⬚⬚⬚⬚⬚⬚⬚

Direct deposits will not be deposited into accounts outside the United States. To comply with new banking rules, answer the following:

Will this refund go to an account outside the United States?   ☐ Yes   ☐ No

Call (501) 682-7225 if your response changes in the future.

6b. ☐ I do not want direct deposit of my refund or I am not receiving a refund.

If I have filed a balance due return, I understand that if the state of Arkansas does not receive full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable interest and penalties. If I have filed a joint federal and state return and my federal return is rejected, I understand my state return will be rejected also.

Under the penalties of perjury, I declare that the information I have given my ERO and the amounts in Part I above agree with the amounts on the corresponding lines of the electronic portion of my 2009 Arkansas income tax return. To the best of my knowledge and belief, my return is true, correct, and complete. I consent to my ERO sending my return, this declaration, and accompanying schedules and statements to the State of Arkansas. I also consent to the State of Arkansas sending my ERO and/or transmitter an acknowledgement of receipt of transmission and an indication of whether or not my return is accepted, and if rejected, the reason(s) for the rejection. If the processing of my return or refund is delayed, I authorize the State of Arkansas to disclose to my ERO and/or transmitter the reason(s) for the delay, or when the refund was sent.

Sign Here

_____   _____   _____   _____
Your Signature   Date   Spouse's Signature   Date

PART 3 — DECLARATION OF ELECTRONIC RETURN ORIGINATOR *(ERO)* AND PAID PREPARER

I declare that I have reviewed the above taxpayer's return and that the entries on Form AR8453 are complete and correct to the best of my knowledge. If I am only a collector, I understand that I am not responsible for reviewing the taxpayer's return; I declare that Form AR8453 accurately reflects the data on the return. I have obtained the taxpayer's signature on Form AR8453 before submitting this return to the State of Arkansas, and have provided the taxpayer with a copy of all forms and information to be filed with the State of Arkansas. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. This declaration of Paid Preparer is based on all information of which the preparer has knowledge.

ERO'S Use Only

_____   _____   Check if paid preparer ☐   Check if self-employed ☐   _____
ERO'S Signature   Date   Your SSN or PTIN

_____   _____
Firm's name and address   FEIN

Under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. This declaration is based on all information of which I have any knowledge.

Paid Preparer's Use Only

_____   _____   Check if self-employed ☐   _____
Preparer's Signature   Date   Preparer's SSN or PTIN

_____   _____
Firm's name and address   FEIN

DO NOT MAIL THIS FORM

AR8453 (R 10/26/09)

AR8453 INSTRUCTIONS

DIRECT DEPOSIT

Direct Deposit is for electronically filed returns ONLY. The same account information used for the federal direct deposit must be used for the state.

ACCEPTED E-FILED RETURNS

Taxpayers **MUST** sign the completed AR8453. PIN's are **NOT** accepted in place of signatures. All State copies of the W-2's and/or 1099R's **MUST** be attached to the AR8453. The AR8453 **MUST** be retained by the ERO for 3 years.

ATTACHMENTS TO THE AR8453

Preparers/ERO's must include all schedules and forms listed below in your file with the AR8453 if applicable:

1. State copies of Form W-2 (Attach to front of the AR8453)

2. State copies of Form 1099R (Attach to front of the AR8453)

3. Developmentally Disabled Credit (AR1000RC) or Renewal Letter. This form along with the AR8453 **MUST** be faxed to: (501) 682-7393 or (501) 682-7692.

4. Disabled Child Adjustment (AR1000DC)

5. Other State Tax Credit (Tax returns from other states). The other state returns along with the AR8453 **MUST** be mailed to the address shown for "Special Mailing Instructions".

6   Organ Donor Deduction (AR1000OD)

7. Phenylketonuria Disorder (AR1113)

THE AR8453 MUST BE SIGNED BY TAXPAYER(S) AND PREPARER!

SPECIAL MAILING INSTRUCTIONS

If the AR8453 along with the required forms cannot be faxed to the E-File Section, they may be mailed to:

Arkansas Electronic Group
P. O. Box 8094
Little Rock, AR 72203-8094

BALANCE DUE RETURNS

The AR1000V Payment Voucher is for Electronically Filed returns ONLY.

The AR1000V Payment Voucher **CANNOT** be used with paper returns.

The AR1000V Payment Voucher must be completed, the check or money order attached and mailed on or before April 15th to:

Electronic Return Group
P. O. Box 8149
Little Rock, AR 72203-8149

REJECTED E-FILED RETURNS

If an e-filed return has been rejected, the ERO must make the necessary corrections and either resubmits the return by "State Only" or mail the paper return to one of the addresses below:

Refunds: State of Arkansas
                                      P. O. Box 1000
                                      Little Rock, AR 72203-1000

Balance Due Returns: State of Arkansas
                                      P. O. Box 2144
                                      Little Rock, AR 72203-2144

No Tax Due Returns: State of Arkansas
                                      P. O. Box 8026
                                      Little Rock, AR 72203-8026

TAXPAYER ASSISTANCE

This information can be given to taxpayers if they need to contact the Arkansas Income Tax Office.

Automated Refund & Tele-Tax Information:

(501) 682-0200
Statewide: 1-800-438-1992

Individual Income Tax Hotline:
(501) 682-1100
Statewide: 1-800-882-9275

Refund Web Inquiry

www.arkansas.gov/efile

OR

Representatives are available to assist callers at the numbers below during normal business hours (Monday through Friday – 8:00 a.m. to 4:30 p.m. Central Time Zone).

(501) 682-1100
OR
(800) 882-9275
OR
www.arkansas.gov

IRS DCN

● [0][0] - [ ][ ][ ][ ][ ][ ] - [ ][ ][ ][ ][ ] - [0]

AR8453-OL
ARKANSAS INDIVIDUAL INCOME TAX
DECLARATION FOR ELECTRONIC FILING
2009

USE LABEL OR PRINT	First Name and Initial	Last Name*(s)*	Your Social Security Number ●
	Mailing Address		Spouse's Social Security Number
	City, State, and Zip Code		Telephone Number

PART 1   TAX RETURN INFORMATION (Whole Dollars Only)

Attach W-2(s) and 1099R(s) Here

1. Total Income *(Form AR1000 or AR1000NR, Line 22)*	1	**00**
2. Net Tax *(Form AR1000 or AR1000NR, Line 44)*	2	**00**
3. State Income Tax Withheld *(Form AR1000 or AR1000NR, Line 45)*	3	**00**
4. Refund *(Form AR1000 or AR1000NR, Line 50)*	4	**00**
5. Tax Due *(Form AR1000 or AR1000NR, Line 54)*	5	**00**

PART 2   DECLARATION OF TAXPAYER

6a. ☐ I consent that my refund be directly deposited as designated in the electronic portion of my 2009 Arkansas income tax return. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.

Routing Number [ ][ ][ ][ ][ ][ ][ ][ ][ ]   ☐ Checking   ☐ Savings

Account Number [ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ]

Direct deposits will not be deposited into accounts outside the United States.

To comply with new banking rules, answer the following:

Will this refund go to an account outside the United States?   ☐ Yes   ☐ No

Call (501) 682-7225 if your response changes in the future.

b. ☐ I do not want direct deposit of my refund, or I am not receiving a refund.

If I have filed a balance due return, I understand that if the state of Arkansas does not receive full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable interest and penalties. If I have filed a joint federal and state return and my federal return is rejected, I understand my state return will be rejected also.

Under the penalties of perjury, I declare that the information I have provided and the amounts in Part I above agree with the amounts on the corresponding lines of the electronic portion of my 2009 Arkansas income tax return. To the best of my knowledge and belief, my return is true, correct, and complete.

Sign Here

_____   _____
Your Signature   Date   Spouse's Signature   Date

DO NOT MAIL A COPY OF YOUR AR1000/AR1000NR WITH THE AR8453-OL

MAIL THE AR8453-OL WITH W-2(S), 1099-R(S), AND/OR W-2G(S) TO:

REJECT/REVIEW DEPT.
P.O. BOX 3628

AR8453-OL (Rev 10/26/09)

8453-OL INSTRUCTIONS

DIRECT DEPOSIT

Direct Deposit is for electronically filed returns ONLY. The same account information used for the federal direct deposit must be used for the state.

ACCEPTED ON-LINE RETURNS

Taxpayers **MUST** sign the completed AR8453-OL. PIN's are **NOT** accepted in place of signatures. All State copies of the W-2's and/ or 1099R's **MUST** be attached to the AR8453-OL. The AR8453-OL **MUST** be mailed within 24 hours of receiving the state acknowledgement to the address below:

Electronic Return Group
P. O. Box 8067
Little Rock, AR 72203-8067

NOTE: *If the AR8453-OL with required information is not received by the State of Arkansas, the tax return will be rejected and the taxpayer will not be allowed to file electronically the next tax year.*

ATTACHMENTS TO THE AR8453-OL

Taxpayers must attach all schedules and forms listed below to the AR8453-OL if applicable:

1. State copies of Form W-2 (Attach to front of AR8453-OL)

2. State copies of Form 1099R (Attach to front of AR8453-OL)

3. Developmentally Disabled Credit (AR1000RC or Renewal Letter). Fax this form along with the AR8453-OL to: (501) 682-7393 or (501) 682-7692. Also, see special mailing instructions.

4. Disabled Child Adjustment (AR1000DC)

5. Other State Tax Credit (Tax returns from other states). Taxpayers claiming this credit, see special mailing instructions.

6. Organ Donor Deduction (AR1000OD)

7. Phenylketonuria Disorder (AR1113)

SPECIAL MAILING INSTRUCTIONS

If the Developmentally Disabled Credit or Other State Tax Credit is being claimed, the taxpayer must mail the ***SIGNED*** AR8453-OL along with W-2's/1099R's and the required form to:

Arkansas Electronic Group
P. O. Box 8094
Little Rock, AR 72203-8094

Balance Due

The AR1000V Payment Voucher is for Electronically Filed returns ONLY.
The AR1000V Payment Voucher **CANNOT** be used for paper returns.

The AR1000V Payment Voucher must be completed, the check or money order attached and mailed on or before April 15th to:

Electronic Return Group
P. O. Box 8149
Little Rock, AR 72203-8149

REJECTED ON-LINE RETURNS

If an on-lined return has been rejected the taxpayer ***MUST*** submit a paper return (AR1000 or AR1000NR) along with W-2's/1099R's and all required schedules. If the AR1000NR is being mailed, the federal return must be attached along with W-2's /1099R's and any schedules. The AR8453-OL is ***NOT*** to be attached to the AR1000 or AR1000NR. The Amended Form (AR1000A) ***CANNOT*** be submitted in place of the AR1000 or AR1000NR. Paper returns should be mailed to:

Refunds:	State of Arkansas P. O. Box 1000 Little Rock, AR 72203-1000
Balance Due Returns:	State of Arkansas P. O. Box 2144 Little Rock, AR 72203-2144
No Tax Due Returns:	State of Arkansas P. O. Box 8026 Little Rock, AR 72203-8026

TAXPAYER ASSISTANCE

Automated Refund & Tele-Tax Information:

(501) 682-0200
Statewide: 1-800-438-1992

Individual Income Tax Hotline:
(501) 682-1100
Statewide: 1-800-882-9275

Refund Web Inquiry

www.arkansas.gov/efile

OR

Representatives are available to assist callers at the numbers below during normal business hours (Monday through Friday – 8:00 a.m. to 4:30 p.m. Central Time Zone).

(501) 682-1100
OR
(800) 882-9275

AR1000-V

Instructions for Making Tax Due Payments for State of Arkansas Electronic Filing

Taxpayers who electronically file their Arkansas Individual Income Tax returns can now file balance due returns through the Federal-State Electronic Filing Program. The taxpayer can either send payment when the return is transmitted or anytime on or before April 15, 2010. The voucher below (Form AR1000 V) must be submitted with payment. A billing notice will be mailed to the taxpayer if payment has not been received by April 15, 2010. Payments postmarked after April 15th will be subject to late payment penalties and interest. (If April 15th falls on a Saturday, Sunday, or legal holiday, the payment will be considered timely filed if it is postmarked on the next succeeding business day which is not a Saturday, Sunday, or legal holiday.)

Note: This voucher is to be used **only** if you electronically filed your tax return.

Make check payable to **"Dept. of Finance and Administration"** and mail on or before April 15th, 2010 to:

**State Income Tax - ELF Payment
P.O. Box 8149
Little Rock, AR 72203-8149**

NOTE: DO NOT send AR1000 or AR1000NR with this payment voucher (AR1000V).

↓ **You must cut along the dotted line or the processing of your payment will be delayed.** ↓

AR1000V
(R 9/17/09)

E-FILE PAYMENT VOUCHER

2009

1115

This payment voucher can only be used if your return was filed electronically.

Your Social Security Number

Spouse's Social Security Number
(if applicable)

Due Date

04/15/10

FOR DEPT. USE ONLY
REF ID

	First	MI	Last
Primary Name			
Spouse Name			
Address			
City, State, Zip			
Telephone #			

Amount
of this
Payment

$

Include Cents
(ex. 1,234,567.89)

Tax Year 2009
Scanning Specs for AR1000V

NOTE:
1. **Measurements are from the side and bottom of each voucher.**
2. **If the measurement is from the right, the measurement is for the bottom right point of the font and the font is right justified.**
3. **If the measurement is from the left, the measurement is for the bottom left point of the font and the font is left justified.**
4. **Submit one (1) form without data and ten (10) forms with data for approval.**

Primary SSN -	1.00" from left 2.50" from bottom	Variable	Courier New, 10 pt
Spouse SSN -	3.00" from left 2.50" from bottom	Variable	Courier New, 10 pt
Due Date -	5.75" from left 2.50" from bottom	Constant	Courier New, 10 pt
For Dept Use Only -	**Box only, no data** 1" wide by .25" tall Black, 50% tint 7.00" from left 2.40" from bottom		
Primary First Name -	1.35" from left 2.00" from bottom	Variable	Courier New, 10 pt
Primary MI -	2.50" from left 2.00" from bottom	Variable	Courier New, 10 pt
Primary Last Name -	3.50" from left 2.00" from bottom	Variable	Courier New, 10 pt
Spouse First Name -	1.35" from left 1.75" from bottom	Variable	Courier New, 10 pt
Spouse MI -	2.50" from left 1.75" from bottom	Variable	Courier New, 10 pt
Spouse Last Name -	3.50" from left 1.75" from bottom	Variable	Courier New, 10 pt

Address -	1.35" from left 1.50" from bottom	Variable	Courier New, 10 pt
CSZ -	1.35" from left 1.25" from bottom	Variable	Courier New, 10 pt
Telephone -	1.35" from left 1.00" from bottom	No Data	
Amount -	1.00" from **RIGHT** 1.25" from bottom	Variable	Courier New, 10 pt

ALIGNMENT MARKS

Size -	0.15" tall 0.15" wide

Location:

Bottom Left -	0.50" from left 0.50" from bottom
Top Right -	0.50" from **RIGHT** 3.20" from bottom

SCAN LINE

Font -	OCR-A II, 12 pt, **RIGHT JUSTIFIED**
Location -	2.50" from **RIGHT** 0.50" from bottom Grid location in (x,y) format is (60,63) Grid contains 85 vertical lines and 66 horizontal lines

Format –

Class Code -	4 bytes	Constant - 1115
Prim SSN -	9 bytes	Variable
Tax Year -	4 bytes	Constant - 2009
Amount -	9 bytes	Variable - Fill with zeros; Default to zeros if unknown

AR1000V

(R 9/17/09)

E-FILE PAYMENT VOUCHER 2009 **1115**

This payment voucher can only be used if your return was filed electronically.

Your Social Security Number	Spouse's Social Security Number (if applicable)	Due Date	FOR DEPT. USE ONLY REF ID
123-45-6789	987-65-4321	04/15/10	

	First	MI	Last
Primary Name	Joe	Q	Taxpayer
Spouse Name	Jane	Q	Taxpayer
Address	123 Taxway		
City, State, Zip	Little Rock , AR 72205		
Telephone #	501-682-0000		

Amount of this Payment $ 1,552.10

Include Cents (ex. 1,234,567.89)

11151234567892009000155210

TESTING PROCEDURES

After the Software Company has been accepted and approved by the Internal Revenue Service, they may begin testing with the State of Arkansas. Arkansas has created a Test Package (Publication AR1436) with ten (10) Test Documents. Software Companies that are creating web-based software will need to transmit all test cases with the "on-line" field completed.

Please Note

The SSN range for Arkansas returns is:

400-00-5500 to 400-00-5599

The State of Arkansas Department of Revenue will retrieve the test documents from the IRS. Testing will follow the IRS guidelines. Our goal is to provide same day results from test transmissions.

Once the State of Arkansas approves your test, you will be sent a certification letter authorizing you as an approved software developer.

After you have been approved, each update to your software must be tested and re-approved by this office before it is released for productional use.

EXCLUSIONS FROM ARKANSAS ELECTRONIC FILING

For Tax Year 2009, the State of Arkansas will only allow the filing of current tax year returns on forms AR1000 & AR1000NR. Specific line items entered on the form AR1000 can disqualify you from filing electronically. Below you will find a list of line items on the AR1000 and other types of forms that will not be accepted for electronic filing purposes.

1. AR1000A   Arkansas Amended returns.

2. AR1000S   Arkansas Short Form (Must be filed in the AR1000 format)

3. Prior Year Returns (2008 and before).

4. Border City Exemption Adjustment – Line 23 – Form AR1000. (Arkansas/Texarkana Exemption)

5. Business and Incentive Tax Credits – Line 42 – Form AR1000 and AR1000NR

6. Early Childhood Program – Line 48 – Form AR1000

7. Returns with Foreign Addresses cannot be filed electronically.

8. Returns with Foreign Income exclusions cannot be filed electronically.

9. On-Line Filed returns are not allowed for State Only Filing.

ELIGIBLE FOR ARKANSAS ELECTRONIC FILING

The items listed below are eligible for electronic filing:

1. Intergenerational Trust Adjustment – Line 5 – Form AR1000ADJ

2. Adoption Expenses Credit – Line 40 – AR1000 and AR1000NR

3. Phenylketonuria Disorder Credit – Line 41 – Form AR1000 and AR1000NR

4. Decedent's tax returns.

5. Arkansas Tax Deferred Tuition Savings Program – Line 24 Form AR1000 and AR1000NR

SOFTWARE EDITS AND CROSS-CHECKS:

We recommend detailed software edits be included in all programs to reduce the number of returns whose processing could be delayed due to an error condition.

The following edit guidelines should be included in your programs to insure that the Arkansas return is correctly processed:

1. Filing Status Requirements:

Note: This edit is very important for correct processing.

    A.   If Filing Status = 1,2,3,5, or 6, use Column A **Only**.

    B.   **If Filing Status = 4, use Columns A <u>and</u> B.**

2.   Income and Adjustment Totals for AR1000:

    A.   Lines 8 - 21 must equal Line 22.

    B.   Lines 23 - 25 must equal Line 26.

    C.   Line 23 minus Line 26 must equal Line 27.

    D.   Line 28 minus Line 29 must equal Line 30.

    E.   Lines 32 – 34 must equal Line 35.

    F.   Lines 36 - 42 must equal Line 43.

    G.   Line 35 minus Line 43 must equal Line 44.
              (NOTE: If Less Than 0, Enter 0)

    H.   Lines 45 - 48 must equal Line 49.

    I.   If Line 49 > Line 44, then Line 49 minus Line 44 must equal Line 50.
              If Line 49 < Line 44, then Line 44 minus Line 49 must equal Line 54.

AR1000 RECORD LAYOUT

Jim Hobson of Mountain EDI Systems has supplied the following data on record layouts. Any questions concerning record layouts can be referred to him at the following telephone number and address.

Jim Hobson
Mountain EDI Systems LLC
P. O. Box 2001
Alamosa, CO 81101
Telephone: 1-(719) 588-7487
E-Mail: jim@mtnedi.com

ARKANSAS DIVISION OF REVENUE

TAX YEAR 2009

RECORD LAYOUTS

IMPORTANT REMINDERS

THE ARKANSAS RECORD LAYOUT REQUIRES THAT A COMPLETE FEDERAL RETURN AND SCHEDULES BE INCLUDED AS A TRAILER RECORD FOR EVERY RETURN TRANSMITTED

ARKANSAS WILL PARTICIPATE IN 'STATE ONLY' E-FILING FOR TAX YEAR 2009. WE WILL ACCEPT ONLY ARKANSAS RESIDENT RETURNS FOR 'STATE ONLY' E-FILING FROM PREPARERS. 'STATE ONLY' E-FILE WILL NOT BE AVAILABLE FOR INDIVIDUALS TO FILE THEIR ARKANSAS RETURN ON-LINE.

ARKANSAS WILL PROVIDE STATE ACKNOWLEDGEMENTS TO THE IRS ON A DAILY SCHEDULE.

RECORD LAYOUTS
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AR1000

PART 1: GENERIC RECORD

<u>HEADER SECTION</u>

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION
		Byte count	4		2754 for fixed Nnnn for variable
		Start of record sentinel	4		Value "****"
0000		Record ID	6	AN	Value "STbbbb"
0001		Form Number	6	AN	Value "0001bb"
0002		Page Number	5	AN	Value "PG01b"
0003		TIN	9	N	**Required Entry**
0004		Filler	1	AN	Blank
0005		Form – Schedule Number	7	N	**Value "0000001"**
0010		State Code	2	N	Value "AR"
0011		City Code	2		Reserved
0015		Imperfect Return Indicator (IRS USE ONLY)	1	A	Value "E" = Exception Processing or Blank
0016		ITIN/SSN Mismatch indicator (IRS Use ONLY)	1	A	Value "M" = Mismatch ITIN/SSN or blank
0019		State Only Indicator	2	A	Blank = Fed-State Or "SO" = State Only"
0020		**Declaration Control Number**	**(14)**		Assigned by filer
		a. First Two Positions	2	N	Value Always "00"
		b. EFIN of Originator	6	N	
		c. Batch Number	3	N	(000-999)
		d. Serial Number	2	N	(00-99)
		e. Year Digit	1	N	Value "0"
0023		**Return Sequence Number**	**(16)**		
		a. ETIN of Transmitter	5	N	**Required Entry**
		b. Transmitter use field	2	N	
		c. Julian Date of transmission	3	N	
		d. Transmission Sequence Number	2	N	(01-99)
		e. Sequence Number of Return	4	N	(0001-9999)

FIELD FORM
NBR LINE IDENTIFICATION   **LGTH**   **DESCRIPTION**

STATE DIRECT DEPOSIT SECTION

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION
0024		Direct Deposit / Direct Debit Indicator	1	AN	Value "1" = Direct Deposit Value "2" = Direct Debit
	NOTE	**Arkansas does not offer Direct Debit**			
0025		Reserved RTN Flag	1	N	Blank
0027		Direct Debit Date	8		Blank
0028		Direct Debit Amount	12		Blank
0030		State Routing Transit	9	N	Blank if no State DD
	NOTE	**Must match Federal Routing Transit Number found in Form 1040 Field 1272.** **If Form 8888 is used, the Routing Transit Number must match one of the RTN's on the form.**			
0032		State – RTN – Indicator	1	N	"0" = No State RTN Present "1" = State RTN found on FOMF "2" = State RTN not found on FOMF
0035		State Deposit Account Number	17	AN	Left Justified
	NOTE	**Must match Federal Deposit Account Number found in Form 1040 Field 1278.** **If Form 8888 is used, the Deposit Account Number must match one of the Account numbers on the form.**			
0040		State Checking Account	1	AN	"X" or blank
		State Savings Account	1	AN	"X" or blank
0048					

IMPORTANT

If the State Routing and Account number does not match the Federal Routing and Account number on the Form 1040, 1040A, 1040EZ or 8888 EXACTLY, the taxpayer will be mailed a paper check.

INDICATORS

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION
0049		On-Line-State-Return	1	A	"O" = On-Line
	NOTE	**If field 019 = "SO", then On-Line File is not available for E-File.** **If field 019 = Blank, then On-Line File is available for E-File.**			
	NOTE	**Completed AR8453-OL along with signatures and applicable W-2's and/or 1099R's is required to be mailed to the Arkansas State E-File Section.**			

AR1000

PARTICIPANT SECTION

0050   **State Numeric Area**   **(27)**

    a. Preparer SSN / PTIN   9   AN   **Required Entry**

    b. Preparer EIN   9   N   **Required Entry**

    c. Preparer ZIP   5   N   **Required Entry**

    d. Preparer Zip+4   4   N   **Required Entry**

0052   **State Alphanumeric Area**   **(93)**

    a. Mailbox ID   5   AN

    b. Preparer Firm Name   35   AN   **Required Entry**

    c. Preparer Address   30   AN   **Required Entry**

    d. Preparer City   20   AN   **Required Entry**

    e. Preparer State   2   AN   **Required Entry**

    f. Preparer Self-Empl. Ind.   1   AN

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION

ENTITY SECTION

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION
0055		Spouse SSN	9	N	**Required Entry for State Filing Status 2, 4 and 5**
0060		**Name Line 1**	**(35)**		**Required Entry**
		a. Primary Last Name	32	AN	
		b. Primary Suffix	3	AN	
0062		**Date of Death Primary**	8	N	yyyymmdd
0065		**Name Line 2**	**(35)**		
		a. Secondary Last Name	32	AN	**Required Entry for State Filing Status 2 or 4**
		b. Secondary Suffix	3	AN	
0068		**Date of Death Secondary**	8	N	yyyymmdd
0070		**Name Line 3**	**(35)**		
		a. Primary First Name	16	AN	**Required Entry**
		b. Primary Middle Initial	1	AN	
		c. Secondary First Name	16	AN	**Required Entry for State Filing Status 2 or 4**
		d. Secondary Middle Initial	1	AN	
		e. IAT Indicator	1	AN	"X" or Blank
0074		**C/O Address**	35		Blank
0075		Address Line 1	35	AN	**Required Entry**
0077		Foreign Street Address	35	AN	Blank
	NOTE	**Will be rejected if a Foreign Address or Foreign Income Exclusion is used.**			
0080		Address Line 2	35	AN	Blank
0085		City	22	A	**Required Entry**
0087		Foreign City State or Province	35	AN	Blank
	NOTE	**Will be rejected if a Foreign Address or Foreign Income Exclusion is used.**			
0090		City Code	5	N	Blank
0095		State Abbreviation	2	A	**Required Entry**
0098		Foreign Country	22	A	Blank
	NOTE	**Will be rejected if a Foreign Address or Foreign Income Exclusion is used.**			
0100		Zip Code	12	N	**Required Entry**
0105		County	20	A	Blank
0110		County Code	5	N	Blank
0115		Telephone Number	12	N	

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION
0120		Primary TP Signature PIN	5	N	Blank
	NOTE	**Arkansas does not allow PIN's. Signature is required on the AR8453 or AR8453-OL.**			
0125		Spouse Signature PIN	5	N	Blank
	NOTE	**Arkansas does not allow PIN's. Signature is required on the AR8453 or AR8453-OL.**			
0126		ERO EFIN/PIN	11	N	Blank
	NOTE	**Arkansas does not allow PIN's. Signature is required on the AR8453 or AR8453-OL.**			

CONSISTENCY SECTION

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION
0150		Federal Filing Status	1	N	**Required Entry**
0155		Total Federal Exemptions	2	N	Blank
0160		Wages, Salaries, Tips	12	N	Blank
0165		Taxable Interest	12	N	Blank
0170		Tax Exempt Interest	12	N	Blank
0175		Dividends	12	N	Blank
0180		State Refund	12	N	Blank
0185		Taxable Social Security Benefits	12	N	Blank
0190		Keogh Plan and SEP Deductions	12	N	Blank
0195		Adjusted Gross Income	12	N	Blank
0200		Standard / Itemized Deductions	12	N	Blank
0205		Earned Income Credit	12	N	Blank

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION

ALPHANUMERIC SECTION

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION
0300		**Alphanumeric Field #1**	**(80)**		
		a. Software Developer Code	10	AN	**Required Entry**
		b. Paid Preparer Name	31	AN	1040 Seq. 1340
		c. Preparer Phone Number	10	AN	**Required Entry**
		d. Non-Paid Preparer	13	AN	1040 Seq. 1338
		e. Preparer State EIN	16	AN	
0305		**Alphanumeric Field #2**	**(80)**		
		a. Arkansas Form Code	1	AN	Value = "F or N" If "F" then 305c and/or 305d = F If "N" then 305c and/or 305d = N

NOTE	**If Value = N, then schedule ARNR must be completed and transmitted as part of this record. Otherwise, it will be rejected and not eligible for retransmission. A NonResident return is not eligible for "State Only" filing. A NonResident return is not eligible for On-Line filing.**

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION
		b. Year of Return	4	N	Value "2009"
		c. Taxpayer Residency	1	AN	Value = "F or N" See 305a NOTE:
		d. Spouse Residency	1	AN	Value = "F, N, or Blank" See 305a NOTE:

NOTE	**If Taxpayer and Spouse Residency are different, they must file separate returns using Filing Status 5. Return will be rejected if different!**

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION
0305	1 to 6	**e.** Filing Status	1	N	Value = "1,2,3,4,5, or 6"

NOTE	**If Federal Return is Filing Status 1 then State Filing Status must equal 1. If Federal Return is Filing Status 2 then State Filing Status must equal 2 or 4. If Federal Return is Filing Status 3 then State Filing Status must equal 5. If Federal Return is Filing Status 4 then State Filing Status must equal 3. If Federal Return is Filing Status 5 then State Filing Status must equal 6.**

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION
	7A	**f.** Self/Spouse	1	N	Value 1 = Self Value 3 = Self & Spouse
	7A	**g.** 65 or over	1	N	Value 0 = None Value 1 = Self Only Value 2 = Spouse Only Value 3 = Self & Spouse
	7A	**h.** 65 Special	1	N	Value 0 = None Value 1 = Self Only Value 2 = Spouse Only Value 3 = Self & Spouse

NOTE	**If retirement income has claimed the $6,000 exemption, then you do not qualify for the 65 Special Credit.**

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION
0305	7A	**i.** Blind	1	N	Value 0 = None
					Value 1 = Self Only
					Value 2 = Spouse Only
					Value 3 = Self & Spouse
	7A	**j.** Deaf	1	N	Value 0 = None
					Value 1 = Self Only
					Value 2 = Spouse Only
					Value 3 = Self & Spouse
	7A	**k.** Head of Household / Widower	1	N	Value 0 = None
					Value 1 = Self
	7A	**l.** Total of Line 7A Exemptions	2	N	
	NOTE	The Total Personal Credits must equal the number of boxes checked for fields 305f, 305g, 305h, 305i, 305j and 305k.			
0305	36	**m.** Tax Table	2	N	**Required Entry**
		10 – Table 1			Value = 10
		20 – Table 2 [Standard Deduction Only]			Value = 20
	NOTE	If State Filing Status = 5 and Taxpayer's Spouse claims itemized deductions, then Taxpayer's Spouse Standard Deduction cannot be used.			
		30 – Table 2 [Itemized Deductions Only]			Value = 30
	NOTE	If State Filing Status = 5, then TOTAL Itemized Deductions must be prorated between spouses.			
	48	**n.** Early Childhood Program Certification #	12	AN	
	NOTE	The return will be rejected if filed electronically.			
		o. Is the Software Provider a member of the Free File Alliance	1	A	**Required Entry** Value = "Y or N"
	NOTE	Required Entry if Field 0049 = "O"			
		p. Was this return prepared free of charge	1	A	**Required Entry** Value = "Y or N"
	NOTE	Required Entry if Field 0049 = "O"			
		q. Federal Extension 4868 Check Box	1	AN	Value = "X or Blank"
		r. Itemized Deduction Indicator	1	AN	Value = "X or Blank"
0305	18A & 18B	**s.** Pension Exemption Indicator	1	AN	**Required Entry** Value 0 = None Value 1 = Self Only Value 2 = Spouse Only Value 3 = Self & Spouse
	21A & 21B	**t.** Gambling Income Indicator	**1**	AN	**Required Entry** Value 0 = None Value 1 = Self Only Value 2 = Spouse Only Value 3 = Self & Spouse
		u. Work Phone Number	**10**	N	No Special Characters

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION
0305	24	**v.** Arkansas Tax Deferred Tuition Established in Arkansas	**1**	A	Primary Value = "Y or N or blank"
	24	**w.** Arkansas Tax Deferred Tuition Established in Arkansas.	**1**	A	Spouse Value = "Y or N or blank"
		x. Disaster Assistance	**1**	**N**	**Required Entry** Value = "0 to 9"
		y. RAL/RAC Indicator	1	N	**Required Entry** Value: 0 = No Bank Product 1 = RAL 2 = RAC
		z. Will this refund go to an account outside the United States?	1	AN	**Required Entry** Value = "Y or N"
		RESERVED	29	AN	
0310		**Alphanumeric Field #3**	**(80)**		
	7B	**a.** Number of Dependents	2	N	**Required Entry**
	7B	**b.** Dependent First Names	78	A	
0315		**Alphanumeric Field #4**	**(80)**		
	7C	**a.** Number of Developmentally Disabled Individuals	2	N	**Required Entry**

NOTE	To qualify for this credit the Dependent must be diagnosed with one of the following: Autism, Cerebral Palsy, Epilepsy, or Intellectually Disabled. See Instructions on the AR1000RC5.

	7C	**b.** Developmentally Disabled First Names	25	A	
	3	**c.** Head of Household - name of qualifying person	36	AN	
		d. Military Home of Record – Primary	2	AN	Blank or State Abbreviation
		e. Military Home of Record – Spouse	2	AN	Blank or State Abbreviation
		f. Is this return effected by the Military Spouses Residency and Relief Act	1	AN	**Required Entry** Value = "Y or N"
		g. RESERVED	12		
0320		**Alphanumeric Field #5**	**(80)**		
		a. RESERVED	1	A	Blank
		b. RESERVED	1	A	Blank"
		c. Discuss Return with Preparer	1	A	Value = "Y, N, or Blank"
		d. RESERVED	1	A	Blank"
	5	e. Spouse Name	36	AN	**Required for Filing Status 5.**
	6	f. Year Spouse Died	4	N	**Required for Filing Status 6.**
		g. RESERVED	36	A	Blank

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION
0325		**Alphanumeric Field #6**	**80**	**AN**	
		a. IP Address	**39**	**AN**	Allowable special characters are: period, colon, or blank. **(For On-Line Filer)**
		c. IP Date	**8**	**N**	YYYYMMDD **(For On-Line Filer)**
		d. IP Time	**6**	**N**	HHMMSS **(For On-Line Filer)**
		e. IP Time Zone	**2**	**AN**	US – Universal Standard, ES – Eastern Standard, ED – Eastern Daylight CS – Central Standard CD – Central Daylight MS – Mountain Standard MD – Mountain Daylight PS – Pacific Standard PD – Pacific Daylight AS – Alaskan Standard AD – Alaskan Daylight HS – Hawaiian Standard HD – Hawaiian Daylight **(For On-Line Filer)**
		f. RESERVED	**25**	**AN**	
	0330	**g. RESERVED**	**80**	**AN**	Blank

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION

SIGNED NUMERIC SECTION

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION
0350	7A	Line 7A Credit Amount	12	N	**Required Entry**
0355	7B	Dependent Credit Amount	12	N	
0360	7C	Developmentally Disabled Credit Amount	12	N	

NOTE	**Form AR1000RC5 Required for this Credit if claimed for the first year, or for recertification. To qualify for this credit the Dependent must be diagnosed with one of the following: Autism, Cerebral Palsy, Epilepsy, or Intellectually Disabled. See Instructions on the AR1000RC5.**

0365	7D	Total Personal Credits Amount	12	N	**Required Entry**

Y = Your /Joint (Column A)
S = Spouse (Column B) Filing Status 4 Only

0370	8A	Wages, Salaries, tips, etc.	12	N	Y

NOTE	**If W-2 income is present and field 049 = "O", then a completed AR8453-OL along with signatures and applicable W-2's and/or 1099R's is required to be mailed to the Arkansas State E-File Section.**

0375	8B	Wages, Salaries, tips, etc.	12	N	S

NOTE	**If W-2 income is present and field 049 = "O", then a completed AR8453-OL along with signatures and applicable W-2's and/or 1099R's is required to be mailed to the Arkansas State E-File Section.**

0380	9A	U. S. Military compensation – Gross Amount	12	N	Y

NOTE	**If W-2 income is present and field 049 = "O", then a completed AR8453-OL along with signatures and applicable W-2's and/or 1099R's is required to be mailed to the Arkansas State E-File Section.**

0385	9A	U. S. Military compensation – Net Amount	12	N	Y

NOTE	**If claiming the $9,000 exemption, then Tax Table 10 cannot be claimed.**

0390	9B	U. S. Military compensation – Gross Amount	12	N	S

NOTE	**If W-2 income is present and field 049 = "O", then a completed AR8453-OL along with signatures and applicable W-2's and/or 1099R's is required to be mailed to the Arkansas State E-File Section.**

0395	9B	U. S. Military compensation – Net Amount	12	N	S

NOTE	**If claiming the $9,000 exemption, then Tax Table 10 cannot be claimed.**

0400	10	Gross Ministers Income	12	N	Y / S
0405	10	Minister's Rental Value	12	N	Y / S
0410	10A	Net Ministers Income	12	N	Y
0415	10B	Net Ministers Income	12	N	S
0420	11A	Interest Income	12	N	Y

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION
0425	11B	Interest Income	12	N	S
0430	12A	Dividend Income	12	N	Y
0435	12B	Dividend Income	12	N	S
0440	13A	Alimony & Separate Maintenance	12	N	Y
0445	13B	Alimony & Separate Maintenance	12	N	S
0450	14A	Business / Professional Income	12	N	Y
0455	14B	Business / Professional	12	N	S
0460	15A	Capital Gains / Losses	12	N	Y

	NOTE	*The return will be REJECTED if the AR1000D is NOT included in the electronic record.
	NOTE	Capital Loss is limited. If State Filing Status = 1, 2, 3, 4 or 6, Field 460 cannot exceed -$3000. If State Filing Status = 5, Field 460 cannot exceed -$1500.

0465	15B	Capital Gains / Losses	12	N	S

	NOTE	*The return will be REJECTED if the AR1000D is NOT included in the electronic record.
	NOTE	For State Filing Status 4 only, the loss claimed cannot exceed -3000.

0470	18A	Taxable Amount Employer Pension Plan/Qualified IRA	12	N	Y

	NOTE	If Box 2 on the 1099R does not have an amount AND the Taxable amount not determined in 2B is marked, the 6,000 exclusion is taken from the Gross Amount.

0475	18B	Taxable Amount Employer Pension Plan/Qualified IRA	12	N	S

	NOTE	If Box 2 on the 1099R does not have an amount AND the Taxable amount not determined in 2B is marked, the 6,000 exclusion is taken from the Gross Amount.

0480	16A	Other Gains / Losses	12	N	Y
0485	16B	Other Gains / Losses	12	N	S
0490	17A	IRA Distributions	12	N	Y

	NOTE	If 1099 income is present and field 049 = "O", then a completed AR8453-OL along with signatures and applicable W-2's and/or 1099R's is required to be mailed to the Arkansas State E-File Section.

0495	17B	IRA Distributions	12	N	S

	NOTE	If 1099 income is present and field 049 = "O", then a completed AR8453-OL along with signatures and applicable W-2's and/or 1099R's is required to be mailed to the Arkansas State E-File Section.

0500	18A	Gross Distribution of Employer Sponsored Pension Plan	12	N	Y

	NOTE	If the $6000 exemption is claimed, then the Taxpayer will not qualify for the 65 Special Credit or the Low Income Tax Table 10.
	NOTE	If 1099 income is present and field 049 = "O", then a completed AR8453-OL along with signatures and applicable W-2's and/or 1099R's is required to be mailed to the Arkansas State E-File Section.

0505	18A	Net Employer Pension Plan	12	N	Y

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION
0510	18B	Gross Distribution of Employer Sponsored Pension Plan	12	N	S

NOTE	**If the $6000 exemption is claimed, then the Taxpayer will not qualify for the 65 Special Credit or the Low Income Tax Table 10.**
NOTE	**If 1099 income is present and field 049 = "O", then a completed AR8453-OL along with signatures and applicable W-2's and/or 1099R's is required to be mailed to the Arkansas State E-File Section.**

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION
0515	18B	Net Employer Pension Plan	12	N	S
0520	19A	Rents, Royalties, etc.	12	N	Y
0525	19B	Rents, Royalties, etc.	12	N	S
0530	20A	Farm Income	12	N	Y
0535	20B	Farm Income	12	N	S
0540	21A	Other Income	12	N	Y
0545	21B	Other Income	12	N	S
0550	22A	TOTAL INCOME	12	N	Y
0555	22B	TOTAL INCOME	12	N	S
0560		**RESERVED**	12	N	Blank
0565		**RESERVED**	12	N	Blank
0570		**RESERVED**	12	N	Blank
0575		**RESERVED**	12	N	Blank
0580		**RESERVED**	12	N	
0585		**RESERVED**	12	N	
0590		**RESERVED**	12	N	
0595	24A	Arkansas Tax Deferred Tuition Savings	12	N	Y
0600	24B	Arkansas Tax Deferred Tuition Savings	12	N	S
0605		**RESERVED**	12	N	Blank
0610		**RESERVED**	12	N	Blank
0615		**RESERVED**	12	N	Blank
0620		**RESERVED**	12	N	Blank
0625		**RESERVED**	12	N	Blank
0630		**RESERVED**	12	N	Blank
0635		**RESERVED**	12	N	Blank
0640		**RESERVED**	12	N	Blank
0645		**RESERVED**	12	N	Blank
0650		**RESERVED**	12	N	Blank
0655	23A	Border City Exemption	12	N	Y

NOTE	**The return will be rejected if filed electronically.**

AR1000

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION
0660	23B	Border City Exemption	12	N	S
	NOTE	**The return will be rejected if filed electronically.**			
0665	25A	Total from Adjustment Schedule (AR1000ADJ)	12	N	Y
	NOTE	**If positive income, then return will be rejected if the AR1000ADJ is not included in the electronic record.**			
0670	25B	Total from Adjustment Schedule (AR1000ADJ)	12	N	S
	NOTE	**If positive income, then return will be rejected if the AR1000ADJ is not included in the electronic record.**			
0675	26A	TOTAL ADJUSTMENTS	12	N	Y
0680	26B	TOTAL ADJUSTMENTS	12	N	S
0685	27A & 28A	ADJUSTED GROSS INCOME	12	N	Y
0690	27B & 28B	ADJUSTED GROSS INCOME	12	N	S
0695		**RESERVED**	12	N	Blank
0700		**RESERVED**	12	N	Blank
0705	29A	Itemized Deductions or Standard Deduction	12	N	Y
		If using Standard Deduction			**Required Entry**
	NOTE	**If Tax Table = 20 and the Filing Status = 1, 3, 5, or 6, then Standard Deduction value must be < or = $2000.** **If Filing Status = 2, then Standard Deduction value must be < or = $4000.** **If Filing Status = 4, the amount cannot exceed $2000 per taxpayer.** **If Tax Table = 30 and the Filing Status = 4 or 5, then the Itemized Deductions must be prorated between Primary and Spouse.**			
	NOTE	**If Field 685 is negative and the Filing Status = 1, 3, 5 or 6, $2000 MUST be entered for Field 705.** **If Field 685 is negative and the Filing Status is = 2, $4000 MUST be entered for Field 705.**			
0710	29B	Itemized Deductions or Standard Deduction	12	N	S
		If using Standard Deduction			**Required Entry if using Filing Status 4**
	NOTE	**If Filing Status = 4 & Tax Table = 20, then amount cannot exceed $2000 per taxpayer.** **If Tax Table = 30 and the Filing Status = 4, then Itemized Deductions must be prorated between Primary and Spouse.**			
0715	30A	NET TAXABLE INCOME	12	N	Y
0720	30B	NET TAXABLE INCOME	12	N	S
0725	31A	TAX from Tax Table	12	N	Y
0730	31B	TAX from Tax Table	12	N	S
0735	32	TAX (Total of Lines 31A and 31B)	12	N	

AR1000

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION
0740	33	TAX from AR1000TD	12	N	
	NOTE	**If positive income, then return will be rejected if the AR1000TD is not included in the electronic record.**			
0745	34	IRA and Qualified Plan Withdrawal and Overpayment Penalties	12	N	
0750	35	TOTAL TAX	12	N	
0755	36	Personal Tax Credit(s)	12	N	**Required Entry**
	NOTE	**This amount must = Field 365.**			
0760	37	Political Contribution Credit	12	N	
	NOTE	**If positive amount, then return will be rejected if the AR1800 is not included in the electronic record.**			
0765	38	Other State Tax Credit	12	N	
0770	39	Child Care Credit	12	N	
	NOTE	**The amount cannot exceed 20% of the amount taken on the Federal Return. Return will be rejected if Form 2441 is not included in the electronic record. The return will be rejected if the amount is more than 20% of Federal amount taken.**			
0775	40	Credit for Adoption Expenses	12	N	
	NOTE	**The amount cannot exceed 20% of the amount taken on the Federal Return. Return will be rejected if Federal Form 8839 is not included in the electronic record. Also, the return will be rejected if the amount is more than 20% of the Federal amount taken.**			
0780	42	Business and Incentive Tax Credits	12	N	
	NOTE	**The return will be rejected if filed electronically.**			
0785	43	TOTAL CREDITS	12	N	**Required Entry**
0790	44	NET TAX	12	N	
0795	45	Arkansas Income Tax Withheld	12	N	
0800	46	Estimated Tax Paid or Credit Brought Forward from Last Year	12	N	
0805	47	Payments Made With Extension	12	N	
0810	48	Early Childhood Program	12	N	
	NOTE	**The return will be rejected if filed electronically.**			
0815	49	TOTAL PAYMENTS	12	N	
0820	50	AMOUNT OF OVERPAYMENT / REFUND	12	N	
0825	51	Amt. to be applied to 2009 Estimated Tax	12	N	
0830	52	Amount of Check-Off Contributions	12	N	
	NOTE	**The return will be rejected if the AR1CO is not included in the electronic record.**			
0835		**RESERVED**	12	N	Blank
0840	53	AMOUNT TO BE REFUNDED	12	N	
0845	54	AMOUNT DUE	12	N	
0850	55A	UEP Exception	12	N	
0855	55B	Penalty	12	N	

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION
0860	55C	TOTAL DUE	12	N	
0865	56	Income Not Subject to Arkansas Tax from AR4, Part III	12	N	
0870		**RESERVED**	12	N	Blank
0875		**RESERVED**	12	N	Blank
0880	41	Phenylketonuria Disorder Credit	12	N	
NOTE		**The return will be rejected if the AR1113 is not included in the electronic record.**			
0885		**RESERVED**	12	N	
0890		Calculation Entry Only	12	N	**Required Entry** AR1000 (Line 44-Line 49) AR1000NR (Line 44D- 49)
NOTE		**If Result of calculation = 0, then enter 0's in this field.**			
0895 to 0925		RESERVED			Blank
		Schedule Terminus Character	**1**		**Value "#"**

PART 2: UNFORMATTED RECORDS

HEADER SECTION

NBR	IDENTIFICATION	LGTH		DESCRIPTION
	Byte count	4		nnnn for Variable
	Start of record sentinel	4		Value ****
0000	Record ID	6	AN	Value "STbbbb"
0001	Form Number	6	N	Value "0002bb"
0002	Page Number	5	AN	Value "PG01b"
0003	TIN	9	N	**Required Entry**
0004	Filler	1	AN	Blank
0005	Form – Schedule Number	7	N	Value "0000001 - 0000025"
0010	State Code	2	A	Value "AR"
0011	City Code	2	AN	Reserved
0020	**Declaration Control Number**	**(14)**		
	a. First two positions	2	N	Value "00"
	b. EFIN of originator	6	N	
	c. Batch Number	3	N	(000 – 999)
	d. Serial Number	2	N	(00 – 99)
	e. Year Digit	1	N	Value "0"

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION

AR3 -- ARKANSAS ITEMIZED DEDUCTION SCHEDULE
(*IF PRESENT IN THE RETURN*)

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION
		Byte count	4		nnnn for Variable
		Start of record sentinel	4		Value!!!!
0000		Record ID	6	AN	Value "ARbbbb"
0001		Schedule Type	6	AN	Value "AR3bbb"
0002		Page Number	5	AN	Value "PG01b"
0003		TIN	9	N	**Required Entry**
0004		Filler	1	AN	Blank
0005		Occurrence Number	7	N	Value "0000001"
0055		Spouse SSN	9	N	
0060		**Name Line 1**	(35)		
		a. Primary Last Name	32	AN	**Required Entry**
		b. Primary Suffix	3	AN	
0065		**Name Line 2**	(35)		
		a. Secondary Last Name	32	AN	
		b. Secondary Suffix	3	AN	
0070		**Name Line 3**	(35)		
		a. Primary First Name	16	AN	
		b. Primary Middle Initial	1	AN	
		c. Secondary First Name	16	AN	
		d. Secondary Middle Initial	1	AN	
		e. Filler	1	AN	Blank
0080	1	Medical and Dental Expenses	12	N	
0085	2	AR1000 Line 28A + Line 28B	12	N	
0090	3	Line 2 multiplied by 7.5%	12	N	
0095	4	TOTAL MEDICAL	12	N	
0100	5	Real Estate Tax	12	N	
0105	6	Personal Property Tax	12	N	
0110	7	TOTAL TAXES	12	N	
0115	8A	Home Mortgage Interest Paid to Financial Institutions	12	N	

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION
0120	9	Home Mortgage Interest Paid to Individuals	12	N	
0125	10	Deductible Points	12	N	
0130	11	Investment Interest	12	N	
0135	12	TOTAL INTEREST EXPENSE	12	N	
0140	9	Home Mortgage Interest Paid to Individual's **Name**	30	A	
0145	9	Home Mortgage Interest Paid to Individual's **Address**	50	AN	
0150	13	Cash Contributions	12	N	
0155	14	Art and Literary Contributions	12	N	
0160	15	Check off Contributions	12	N	
0165	16	Other Contributions	12	N	
0170	17	Carryover Contributions	12	N	
0175	18	TOTAL CONTRIBUTIONS	12	N	
0180	16	Description of Other Contributions	80	AN	
0185	19	Casualty and Theft Losses use Form 4684	12	N	
0190	21	Unreimbursed Expenses use Forms 2106	12	N	
0195	22	OTHER EXPENSES TOTAL	12	N	
0200	23	Line 21 + Line 22	12	N	
0205	24	AR1000 Line 28A + Line 28B	12	N	
0210	22	Other Expenses Type and Amount	80	AN	
0215	25	Line 24 Multiplied by .02	12	N	
0220	26	Total Misc. Deductions – Line 25 – Line 23	12	N	
0225	27	Total Other Miscellaneous Deductions	12	N	
0230	28	TOTAL ITEMIZED DEDUCTIONS	12	N	
	NOTE	**The return will be rejected, if Fling Status 4 or 5 is used AND the Itemized Deductions are not prorated between the taxpayers.**			
0235	30	AR1000 Line 28A + Line 28B	12	N	
0240	31	Percentage Adjusted Gross Income	5	N	
0245	32	Line 28 Multiplied by Line 31	12	N	
0250	28	**Limited Itemized Deductions**	1	A	"Y or N"
0255	33	Subtract Line 32 from Line 28	12	N	
0260	20	Post Secondary Education Tuition Deduction	12	N	
0265	29A	Primary Adjusted Gross Income	12	N	
0270	29B	Spouse Adjusted Gross Income	12	N	
0275	8B	Qualified Mtg. Insurance Premiums (PMI)	12	N	
		Schedule Terminus Character	1		Value "$"

FIELD FORM
NBR   LINE   IDENTIFICATION   LGTH   DESCRIPTION

AR4 -- INTEREST AND DIVIDEND INCOME SCHEDULE
(*IF PRESENT IN THE RETURN*)

FIELD NBR	IDENTIFICATION	LGTH		DESCRIPTION
	Byte count	4		nnnn for Variable
	Start of record sentinel	4		Value!!!!
0000	Record ID	6	AN	Value "ARbbbb"
0001	Schedule Type	6	AN	Value "AR4bbb"
0002	Page Number	5	AN	Value "PG01b"
0003	TIN	9	N	**Required Entry**
0004	Filler	1	AN	Blank
0005	Occurrence Number	7	N	Value "0000001" or 0000002
0055	Spouse SSN	9	N	
0060	**Name Line 1**	(35)		
	a. Primary Last Name	32	AN	**Required Entry**
	b. Primary Suffix	3	AN	
0065	**Name Line 2**	(35)		
	a. Secondary Last Name	32	AN	
	b. Secondary Suffix	3	AN	
0070	**Name Line 3**	(35)		
	a. Primary First Name	16	AN	
	b. Primary Middle Initial	1	AN	
	c. Secondary First Name	16	AN	
	d. Secondary Middle Initial	1	AN	
	e. Filler	1	AN	Blank

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION

PART 1 – INTEREST INCOME

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION
0080		Ownership – Entry 1	1	A	Values: Y= Yours S = Spouse J = Joint
0085		Name of payer – Entry 1	27	AN	
0090		Amount – Entry 1	12	N	
0095		Ownership – Entry 2	1	A	Y, S, or J
0100		Name of payer – Entry 2	27	AN	
0105		Amount – Entry 2	12	N	
0110		Ownership – Entry 3	1	A	Y, S, or J
0115		Name of payer – Entry 3	27	AN	
0120		Amount – Entry 3	12	N	
0125		Ownership – Entry 4	1	A	Y, S, or J
0130		Name of payer – Entry 4	27	AN	
0135		Amount – Entry 4	12	N	
0140		Ownership – Entry 5	1	A	Y, S, or J
0145		Name of payer – Entry 5	27	AN	
0150		Amount – Entry 5	12	N	
0155		Ownership – Entry 6	1	A	Y, S, or J
0160		Name of payer – Entry 6	27	AN	
0165		Amount – Entry 6	12	N	
0170		Ownership – Entry 7	1	A	Y, S, or J
0175		Name of payer – Entry 7	27	AN	
0180		Amount – Entry 7	12	N	
0185		Ownership – Entry 8	1	A	Y, S, or J
0190		Name of payer – Entry 8	27	AN	
0195		Amount – Entry 8	12	N	
0200		Ownership – Entry 9	1	A	Y, S, or J
0205		Name of payer – Entry 9	27	AN	
0210		Amount – Entry 9	12	N	
0215		Ownership – Entry 10	1	A	Y, S, or J
0220		Name of payer – Entry 10	27	AN	
0225		Amount – Entry 10	12	N	
0230		Ownership – Entry 11	1	A	Y, S, or J

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION
0235		Name of payer – Entry 11	27	AN	
0240		Amount – Entry 11	12	N	
0245		Ownership – Entry 12	1	A	Y, S, or J
0250		Name of payer – Entry 12	27	AN	
0255		Amount – Entry 12	12	N	
0260		Ownership – Entry 13	1	A	Y, S, or J
0265		Name of payer – Entry 13	27	AN	
0270		Amount – Entry 13	12	N	
0275		Ownership – Entry 14	1	A	Y, S, or J
0280		Name of payer – Entry 14	27	AN	
0285		Amount – Entry 14	12	N	
0290		Ownership – Entry 15	1	A	Y, S, or J
0295		Name of payer – Entry 15	27	AN	
0300		Amount – Entry 15	12	N	
0305		Ownership – Entry 16	1	A	Y, S, or J
0310		Name of payer – Entry 16	27	AN	
0315		Amount – Entry 16	12	N	
0320		Ownership – Entry 17	1	A	Y, S, or J
0325		Name of payer – Entry 17	27	AN	
0330		Amount – Entry 17	12	N	
0335		Ownership – Entry 18	1	A	Y, S, or J
0340		Name of payer – Entry 18	27	AN	
0345		Amount – Entry 18	12	N	
0350		Ownership – Entry 19	1	A	Y, S, or J
0355		Name of payer – Entry 19	27	AN	
0360		Amount – Entry 19	12	N	
0365		Ownership – Entry 20	1	A	Y, S, or J
0370		Name of payer – Entry 20	27	AN	
0375		Amount – Entry 20	12	N	
0380		Ownership – Entry 21	1	A	Y, S, or J
0385		Name of payer – Entry 21	27	AN	
0390		Amount – Entry 21	12	N	
0395		Ownership – Entry 22	1	A	Y, S, or J
0400		Name of payer – Entry 22	27	AN	
0405		Amount – Entry 22	12	N	
0410		Ownership – Entry 23	1	A	Y, S, or J
0415		Name of payer – Entry 23	27	AN	

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION
0420		Amount – Entry 23	12	N	
0425		Ownership – Entry 24	1	A	Y, S, or J
0430		Name of payer – Entry 24	27	AN	
0435		Amount – Entry 24	12	N	
0440		Ownership – Entry 25	1	A	Y, S, or J
0445		Name of payer – Entry 25	27	AN	
0450		Amount – Entry 25	12	N	
0455		Ownership – Entry 26	1	A	Y, S, or J
0460		Name of payer – Entry 26	27	AN	
0465		Amount – Entry 26	12	N	
0470		**RESERVED**	1	A	Blank
0475		**RESERVED**	27	AN	Blank
0480		**RESERVED**	12	N	Blank
0485		**RESERVED**	1	A	Blank
0490		**RESERVED**	27	AN	Blank
0495		**RESERVED**	12	N	Blank
0500	INT. 2	Total Interest	12	N	

PART II - DIVIDEND INCOME

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION
0505		Ownership – Entry 1	1	A	Values: Y= Yours S = Spouse J = Joint
0510		Name of payer – Entry 1	27	AN	
0515		Amount – Entry 1	12	N	
0520		Ownership – Entry 2	1	A	Y, S, or J
0525		Name of payer – Entry 2	27	AN	
0530		Amount – Entry 2	12	N	
0535		Ownership – Entry 3	1	A	Y, S, or J
0540		Name of payer – Entry 3	27	AN	
0545		Amount – Entry 3	12	N	
0550		Ownership – Entry 4	1	A	Y, S, or J
0555		Name of payer – Entry 4	27	AN	
0560		Amount – Entry 4	12	N	
0565		Ownership – Entry 5	1	A	Y, S, or J
0570		Name of payer – Entry 5	27	AN	
0575		Amount – Entry 5	12	N	
0580		Ownership – Entry 6	1	A	Y, S, or J
0585		Name of payer – Entry 6	27	AN	

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION
0590		Amount – Entry 6	12	N	
0595		Ownership – Entry 7	1	A	Y, S, or J
0600		Name of payer – Entry 7	27	AN	
0605		Amount – Entry 7	12	N	
0610		Ownership – Entry 8	1	A	Y, S, or J
0615		Name of payer – Entry 8	27	AN	
0620		Amount – Entry 8	12	N	
0625		Ownership – Entry 9	1	A	Y, S, or J
0630		Name of payer – Entry 9	27	AN	
0635		Amount – Entry 9	12	N	
0640		Ownership – Entry 10	1	A	Y, S, or J
0645		Name of payer – Entry 10	27	AN	
0650		Amount – Entry 10	12	N	
0655		Ownership – Entry 11	1	A	Y, S, or J
0660		Name of payer – Entry 11	27	AN	
0665		Amount – Entry 11	12	N	
0670		Ownership – Entry 12	1	A	Y, S, or J
0675		Name of payer – Entry 12	27	AN	
0680		Amount – Entry 12	12	N	
0685		Ownership – Entry 13	1	A	Y, S, or J
0690		Name of payer – Entry 13	27	AN	
0695		Amount – Entry 13	12	N	
0700		Ownership – Entry 14	1	A	Y, S, or J
0705		Name of payer – Entry 14	27	AN	
0710		Amount – Entry 14	12	N	
0715		Ownership – Entry 15	1	A	Y, S, or J
0720		Name of payer – Entry 15	27	AN	
0725		Amount – Entry 15	12	N	
0730		Ownership – Entry 16	1	A	Y, S, or J
0735		Name of payer – Entry 16	27	AN	
0740		Amount – Entry 16	12	N	
0745		Ownership – Entry 17	1	A	Y, S, or J
0750		Name of payer – Entry 17	27	AN	
0755		Amount – Entry 17	12	N	
0760		Ownership – Entry 18	1	A	Y, S, or J
0765		Name of payer – Entry 18	27	AN	
0770		Amount – Entry 18	12	N	
0775		Ownership – Entry 19	1	A	Y, S, or J

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION
0780		Name of payer – Entry 19	27	AN	
0785		Amount – Entry 19	12	N	
0790		Ownership – Entry 20	1	A	Y, S, or J
0795		Name of payer – Entry 20	27	AN	
0800		Amount – Entry 20	12	N	
0805		Ownership – Entry 21	1	A	Y, S, or J
0810		Name of payer – Entry 21	27	AN	
0815		Amount – Entry 21	12	N	
0820		Ownership – Entry 22	1	A	Y, S, or J
0825		Name of payer – Entry 22	27	AN	
0830		Amount – Entry 22	12	N	
0835		Ownership – Entry 23	1	A	Y, S, or J
0840		Name of payer – Entry 23	27	AN	
0845		Amount – Entry 23	12	N	
0850		Ownership – Entry 24	1	A	Y, S, or J
0855		Name of payer – Entry 24	27	AN	
0860		Amount – Entry 24	12	N	
0865		Ownership – Entry 25	1	A	Y, S, or J
0870		Name of payer – Entry 25	27	AN	
0875		Amount – Entry 25	12	N	
0880		Ownership – Entry 26	1	A	Y, S, or J
0885		Name of payer – Entry 26	27	AN	
0890		Amount – Entry 26	12	N	
0895		**RESERVED**	1	A	Blank
0900		**RESERVED**	27	AN	Blank
0905		**RESERVED**	12	N	Blank
0910		**RESERVED**	1	A	Blank
0915		**RESERVED**	27	AN	Blank
0920		**RESERVED**	12	N	Blank
0925	DIV. 2	Total Dividend(s)	12	N	

PART III - INCOME NOT SUBJECT TO ARKANSAS TAX

Field Nbr	Identification	Lgth		Description
0930	Name of payer – Entry 1	27	AN	
0935	Amount – Entry 1	12	N	
0940	Name of payer – Entry 2	27	AN	
0945	Amount – Entry 2	12	N	
0950	Name of payer – Entry 3	27	AN	
0955	Amount – Entry 3	12	N	
0960	Name of payer – Entry 4	27	AN	
0965	Amount – Entry 4	12	N	
0970	Name of payer – Entry 5	27	AN	
0975	Amount – Entry 5	12	N	
0980	Name of payer – Entry 6	27	AN	
0985	Amount – Entry 6	12	N	
0990	Name of payer – Entry 7	27	AN	
0995	Amount – Entry 7	12	N	
1000	**RESERVED**	27	AN	Blank
1005	**RESERVED**	12	N	Blank
1010	Name of payer – Entry 9	27	AN	
1015	Amount – Entry 9	12	N	
1020	Name of payer – Entry 10	27	AN	
1025	Amount – Entry 10	12	N	
1030	Name of payer – Entry 11	27	AN	
1035	Amount – Entry 11	12	N	
1040	Name of payer – Entry 12	27	AN	
1045	Amount – Entry 12	12	N	
1050	Name of payer – Entry 13	27	AN	
1055	Amount – Entry 13	12	N	
1060	Name of payer – Entry 14	27	AN	
1065	Amount – Entry 14	12	N	
1070	Name of payer – Entry 15	27	AN	
1075	Amount – Entry 15	12	N	
1080	**RESERVED**	27	AN	Blank
1085	**RESERVED**	12	N	Blank
1090	TOTAL INCOME NOT SUBJECT TO ARKANSAS TAX: (Enter on Page 2 AR2/NR2, Line 56)	12	N	
	Schedule Terminus Character	1		**Value "$"**

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION

AR1000TD LUMP-SUM DISTRIBUTION AVERAGING
(*IF PRESENT IN THE RETURN*)

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION
		Byte count	4		nnnn for Variable
		Start of record sentinel	4		Value!!!!
0000		Record ID	6	AN	Value "ARbbbb"
0001		Schedule Type	6	AN	Value "AR1TDb"
0002		Page Number	5	AN	Value "PG01b"
0003		TIN	9	N	**Required Entry**
0004		Filler	1	AN	Blank
0005		Occurrence Number	7	N	Value "0000001or 0000002"
0055		Spouse SSN	9	N	
0060		**Name Line 1**	**(35)**		
		a. Primary Last Name	32	AN	**Required Entry**
		b. Primary Suffix	3	AN	
0065		**Name Line 2**	**(35)**		
		a. Secondary Last Name	32	AN	
		b. Secondary Suffix	3	AN	
0070		**Name Line 3**	**(35)**		
		a. Primary First Name	16	AN	
		b. Primary Middle Initial	1	AN	
		c. Secondary First Name	16	AN	
		d. Secondary Middle Initial	1	AN	
		e. Filler	1	AN	Blank

PART 1 QUALIFICATION SECTION

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION
0080	1	Question #1	1	A	"Y or N"
0085	2	Question #2	1	A	"Y or N"
0090	3	Question #3	1	A	"Y or N"

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION
0095	4	Question #4	1	A	"Y or N"
0100	5A	Question #5a	1	A	"Y or N"
0105	5B	Question #5b	1	A	"Y or N"
0110		**RESERVED**			Blank
0115		**RESERVED**			Blank

PART II 10-YEAR AVERAGING

0120	1	Total income from payer's 1099	12	N
0125	2	Current actuarial value of the annuity	12	N
0130	3	Total taxable amount	12	N
0135	4	Multiply line 3 by 50%	12	N
0140	5	Subtract 20,000 from line 3	12	N
0145	6	Multiply line 5 by 20%	12	N
0150	7	Minimum distribution allowance	12	N
0155	8	Subtract line 7 from line 3	12	N
0160	9	Enter 10% of line 8	12	N
0165	10	Tax on line 9 amount	12	N
0170	11	Multiply 10 by 10	12	N
0175	12	Line 2 divided by line 3	12	N
0180	13	Multiply line 7 by line 12	12	N
0185	14	Subtract line 13 from line 2	12	N
0190	15	Multiply line 14 by 10%	12	N
0195	16	Tax on line 15 amount	12	N
0200	17	Multiply line 16 by 10	12	N
0205	18	Subtract line 17 from line 11	12	N

	Schedule Terminus Character	1	**Value "$"**

AR1800 -- POLITICAL CONTRIBUTIONS CREDIT SCHEDULE
(*IF PRESENT IN THE RETURN*)

NBR	IDENTIFICATION	LGTH		DESCRIPTION
	Byte count	4		nnnn for Variable
	Start of record sentinel	4		Value!!!!
0000	Record ID	6	AN	Value "ARbbbb"
0001	Schedule Type	6	AN	Value "AR1800"
0002	Page Number	5	AN	Value "PG01b"
0003	TIN	9	N	**Required Entry**
0004	Filler	1	AN	Blank
0005	Occurrence Number	7	N	Value "0000001"
0055	Spouse SSN	9	N	
0060	**Name Line 1**	**(35)**		
	a. Primary Last Name	32	AN	**Required Entry**
	b. Primary Suffix	3	AN	
0065	**Name Line 2**	**(35)**		
	a. Secondary Last Name	32	AN	
	b. Secondary Suffix	3	AN	
0070	**Name Line 3**	**(35)**		
	a. Primary First Name	16	AN	
	b. Primary Middle Initial	1	AN	
	c. Secondary First Name	16	AN	
	d. Secondary Middle Initial	1	AN	
	e. Filler	1	AN	Blank
0200	Name of Candidate / Organization	35	AN	
0205	Office Sought	35	AN	
0210	Amount Contributed	12	N	
0215	Name of Candidate / Organization	35	AN	
0220	Office Sought	35	AN	
0225	Amount Contributed	12	N	

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION
0230		Name of Candidate / Organization	35	AN	
0235		Office Sought	35	AN	
0240		Amount Contributed	12	N	
0245		Name of Candidate / Organization	35	AN	
0250		Office Sought	35	AN	
0255		Amount Contributed	12	N	
0260		Name of Candidate / Organization	35	AN	
0265		Office Sought	35	AN	
0270		Amount Contributed	12	N	
0275		Name of Candidate / Organization	35	AN	
0280		Office Sought	35	AN	
0285		Amount Contributed	12	N	
0290		Name of Candidate / Organization	35	AN	
0295		Office Sought	35	AN	
0300		Amount Contributed	12	N	
0305		Name of Candidate / Organization	35	AN	
0310		Office Sought	35	AN	
0315		Amount Contributed	12	N	
0320		Name of Candidate / Organization	35	AN	
0325		Office Sought	35	AN	
0330		Amount Contributed	12	N	
0335		Name of Candidate / Organization	35	AN	
0340		Office Sought	35	AN	
0345		Amount Contributed	12	N	
0350		**RESERVED**	35	AN	Blank
0355		**RESERVED**	35	AN	Blank
0360		**RESERVED**	12	N	Blank
0365		TOTAL Amount Contributed	12	N	**Required Entry**
		Schedule Terminus Character	1		**Value "$"**

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION

AR2210 -- ARKANSAS UNDERESTIMATE PENALTY
(*IF PRESENT IN THE RETURN*)

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION
		Byte count	4		nnnn for Variable
		Start of record sentinel	4		Value!!!!
0000		Record ID	6	AN	Value "ARbbbb"
0001		Schedule Type	6	AN	Value "AR2210"
0002		Page Number	5	AN	Value "PG01b"
0003		TIN	9	N	**Required Entry**
0004		Filler	1	AN	Blank
0005		Occurrence Number	7	N	Value "0000001"
0055		Spouse SSN	9	N	
0060		**Name Line 1**	(35)		
		a. Primary Last Name	32	AN	**Required Entry**
		b. Primary Suffix	3	AN	
0065		**Name Line 2**	(35)		
		a. Secondary Last Name	32	AN	
		b. Secondary Suffix	3	AN	
0070		**Name Line 3**	(35)		
		a. Primary First Name	16	AN	
		b. Primary Middle Initial	1	AN	
		c. Secondary First Name	16	AN	
		d. Secondary Middle Initial	1	AN	
		e. Filler	1	AN	Blank

PART I REQUIRED ANNUAL PAYMENT

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION
0100	1	2009 Net Tax	12	N	
0105	2	90% of Line 1	12	N	
0110	3	2009 Arkansas Withholding	12	N	

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION
0115	4	Subtract Line 3 from Line 1	12	N
0120	5	2008 Net Tax	12	N
0125	6	Enter the Smaller of Line 2 or Line 5	12	N

PART II COMPUTING THE PENALTY

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION
0130	7A	Enter ¼ of Required Installments	12	N
0135	8A	Estimated tax paid and tax withheld	12	N
0140	12A	Subtract line 11 from line 10	12	N
0145	14A	Underpayment	12	N
0150	15A	Overpayment	12	N
0155	16A	Number of Days	12	N
0160	17A	Penalty Computation	12	N
0165	7B	Enter ¼ of Required Installments	12	N
0170	8B	Estimated tax paid and tax withheld	12	N
0175	9B	Enter Amount from Line 15	12	N
0180	10B	Add lines 8 and 9	12	N
0185	11B	Add Amounts on Line 13 and 14	12	N
0190	12B	Subtract Line 11 from Line 10	12	N
0195	13B	If the Amount on Line 12 is Zero	12	N
0200	14B	Underpayment	12	N
0205	15B	Overpayment	12	N
0210	16B	Number of Days	12	N
0215	17B	Penalty Computation	12	N
0220	7C	Enter ¼ of Required Installments	12	N
0225	8C	Estimated tax paid and tax withheld	12	N
0230	9C	Enter Amount from line 15	12	N
0235	10C	Add Lines 8 and 9	12	N
0240	11C	Add Amounts on Line 13 and 14	12	N
0245	12C	Subtract Line 11 from Line 10	12	N
0250	13C	If the Amount on Line 12 is Zero	12	N
0255	14C	Underpayment	12	N
0260	15C	Overpayment	12	N
0265	16C	Number of Days	12	N

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION
0270	17C	Penalty Computation	12	N
0275	7D	Enter ¼ of Required Installments	12	N
0280	8D	Estimated tax paid and tax withheld	12	N
0285	9D	Enter Amount from Line 15	12	N
0290	10D	Add Lines 8 and 9	12	N
0295	11D	Add Amounts on Line 13 and 14	12	N
0300	12D	Subtract Line 11 from Line 10	12	N
0305	14D	Underpayment	12	N
0310	15D	Overpayment	12	N
0315	16D	Number of Days	12	N
0320	17D	Penalty Computation	12	N
0325	18	Penalty	12	N

PART III EXCEPTION

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION
0330		Underestimate Penalty Exception	12	N
		Schedule Terminus Character	**1**	**Value "$"**

AR1075

FIELD FORM
NBR   LINE   IDENTIFICATION   LGTH   DESCRIPTION

AR1075 -- ARKANSAS TUITION DEDUCTION
(*IF PRESENT IN THE RETURN*)

FIELD NBR	IDENTIFICATION	LGTH		DESCRIPTION
	Byte count	4		nnnn for Variable
	Start of record sentinel	4		Value!!!!
0000	Record ID	6	AN	Value "ARbbbb"
0001	Schedule Type	6	AN	Value "AR1075"
0002	Page Number	5	AN	Value "PG01b"
0003	TIN	9	N	**Required Entry**
0004	Filler	1	AN	Blank
0005	Occurrence Number	7	N	Value "0000001 or 0000002 or 0000003"
0055	Spouse SSN	9	N	
0060	**Name Line 1**	**(35)**		
	a. Primary Last Name	32	AN	**Required Entry**
	b. Primary Suffix	3	AN	
0065	**Name Line 2**	**(35)**		
	a. Secondary Last Name	32	AN	
	b. Secondary Suffix	3	AN	
0070	**Name Line 3**	**(35)**		
	a. Primary First Name	16	AN	
	b. Primary Middle Initial	1	AN	
	c. Secondary First Name	16	AN	
	d. Secondary Middle Initial	1	AN	
	e. Filler	1	AN	Blank

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FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION
0100		Name of Individual	35	A	
0105		Social Security Number	9	N	
0110		Relationship	12	A	
0115	1	Name of Institution	35	A	
0120	1	2-Year Institution	1	AN	Value = "X or Blank"
0125	1	4-Year Institution	1	AN	Value = "X or Blank"
0130	1	Technical Institution	1	AN	Value = "X or Blank"
0135	2	Total Tuition Paid	12	N	
0140	3	Enter 50% Tuition Paid	12	N	
0145	4	Enter 50% of Weighted Average Tuition	12	N	
0150	5	Enter the Lesser of Line 3 or Line 4	12	N	
		Schedule Terminus Character	**1**		**Value "$"**

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION

AR1000NR – ARKANSAS NON RESIDENT INFORMATION
(IF PRESENT IN THE RETURN)

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION
		Byte count	4		nnnn for Variable
		Start of record sentinel	4		Value!!!!
0000		Record ID	6	AN	Value "ARbbbb"
0001		Schedule Type	6	AN	Value "ARNRbb"
0002		Page Number	5	AN	Value "PG01b"
0003		TIN	9	N	**Required Entry**
0004		Filler	1	AN	Blank
0005		Occurrence Number	7	N	Value "0000001"
0055		Spouse SSN	9	N	
0060		**Name Line 1**	(35)		
		a. Primary Last Name	32	AN	**Required Entry**
		b. Primary Suffix	3	AN	
0065		**Name Line 2**	(35)		
		a. Secondary Last Name	32	AN	
		b. Secondary Suffix	3	AN	
0070		**Name Line 3**	(35)		
		a. Primary First Name	16	AN	
		b. Primary Middle Initial	1	AN	
		c. Secondary First Name	16	AN	
		d. Secondary Middle Initial	1	AN	
		e. Filler	1	AN	Blank
0080		Non Resident State	12	AN	**Required Entry**
0085		**RESERVED**	12	N	Blank

NOTE	**Following Entries are Column C entries Identified by the Line Number. (EX: 9A.C is Line 9A Column C).**

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION
0090	8C	Wages, Salaries, tips, etc	12	N	
0095	9A.C	U. S. Military compensation – Net Amount	12	N	
0100	9B.C	U. S. Military compensation – Net Amount	12	N	
0105	10C	Net Ministers Income	12	N	
0110	11C	Interest Income	12	N	

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION
0115	12C	Dividend Income	12	N	
0120	13C	Alimony & Separate Maintenance	12	N	
0125	14C	Business / Professional Income	12	N	
0130	15C	Capital Gains / Losses	12	N	
0135	16C	Other Gains / Losses	12	N	
0140	17C	IRA Distributions	12	N	
0145	18A.C	Net Employer Pension Plan	12	N	
0150	18B.C	Net Employer Pension Plan	12	N	
0155	19C	Rents, Royalties, etc.	12	N	
0160	20C	Farm Income	12	N	
0165	21C	Other Income	12	N	
0170	22C	Total Income	12	N	**Required Entry**
	NOTE	If Value = 0, the return cannot be filed electronically.			
0175	24C	**Arkansas Tax Deferred Tuition Savings**	12	N	Blank
0180		**RESERVED**	12	N	Blank
0185		**RESERVED**	12	N	Blank
0190		**RESERVED**	12	N	Blank
0195		**RESERVED**	12	N	Blank
0200		**RESERVED**	12	N	Blank
0205		**RESERVED**	12	N	Blank
0210		**RESERVED**	12	N	Blank
0215	23C	Border City Exemption	12	N	
	NOTE	The return will be rejected if filed electronically.			
0220	25C	Total from Adjustment Schedule (AR1000ADJ)	12	N	
0225	26C	TOTAL ADJUSTMENTS	12	N	
0230	27C & 44A	ADJUSTED GROSS INCOME	12	N	
0235	44B	Total amount from Line 27, Columns A & B	12	N	
0240	44C	Divide Line 44A by 44B	12	N	
0245	44D	APPORTIONED TAX LIABILITY	12	N	
	NOTE	Round the percentage to the nearest fractional percent. If less than 1%, do not round to zero, carry the figure out to eight places to the right of the decimal. Example: $2,500/$325,000 = .00769231			
0250		**Beginning Date in Arkansas**	8	N	YYYY/MM/DD
0255		**Ending Date in Arkansas**	8		YYYY/MM/DD
		Schedule Terminus Character	1		**Value "$"**

AR1000-CO SCHEDULE OF CHECK-OFF CONTRIBUTIONS
(*IF PRESENT IN THE RETURN*)

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION
		Byte count	4		nnnn for Variable
		Start of record sentinel	4		Value!!!!
0000		Record ID	6	AN	Value "ARbbbb"
0001		Schedule Type	6	AN	Value "AR1COb"
0002		Page Number	5	AN	Value "PG01b"
0003		TIN	9	N	**Required Entry**
0004		Filler	1	AN	Blank
0005		Occurrence Number	7	N	Value "0000001"
0055		Spouse SSN	9	N	
0060		**Name Line 1**	**(35)**		
		a. Primary Last Name	32	AN	**Required Entry**
		b. Primary Suffix	3	AN	
0065		**Name Line 2**	**(35)**		
		a. Secondary Last Name	32	AN	
		b. Secondary Suffix	3	AN	
0070		**Name Line 3**	**(35)**		
		a. Primary First Name	16	AN	
		b. Primary Middle Initial	1	AN	
		c. Secondary First Name	16	AN	
		d. Secondary Middle Initial	1	AN	
		e. Filler	1	AN	Blank
0075		Address Line 1	35	AN	**Required Entry**
0085		City	22	A	**Required Entry**
0095		State Abbreviation	2	A	**Required Entry**
0100		Zip Code	12	N	**Required Entry**
	1	**Arkansas Disaster Relief Program**			
0150	1	Contribution Amount $1.00	1	AN	Value = "X or Blank"

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION
0155	1	Contribution Amount $5.00	1	AN	Value = "X or Blank"
0160	1	Contribution Amount $10.00	1	AN	Value = "X or Blank"
0165	1	Mark the Box to write in a Contribution Amount	1	AN	Value = "X or Blank"
0170	1	Amount to Contributed	12	N	
0175	1	Total Refund Contributed	1	AN	Value = "X or Blank"
0180	1	Total Contribution Amount	12	N	
	2	**U.S. Olympic Committee Program**			
0185	2	Contribution Amount $1.00	1	AN	Value = "X or Blank"
0190	2	Contribution Amount $5.00	1	AN	Value = "X or Blank"
0195	2	Contribution Amount $10.00	1	AN	Value = "X or Blank"
0200	2	Mark the Box to write in a Contribution Amount	1	AN	Value = "X or Blank"
0205	2	Amount to Contributed	12	N	
0210	2	Total Refund Contributed	1	AN	Value = "X or Blank"
0215	2	Total Contribution Amount	12	N	
	3	**Arkansas School for the Blind/Deaf**			
0220	3	Contribution Amount $1.00	1	AN	Value = "X or Blank"
0225	3	Contribution Amount $5.00	1	AN	Value = "X or Blank"
0230	3	Contribution Amount $10.00	1	AN	Value = "X or Blank"
0235	3	Mark the Box to write in a Contribution Amount	1	AN	Value = "X or Blank"
0240	3	Amount to Contributed	12	N	
0245	3	Total Refund Contributed	1	AN	Value = "X or Blank"
0250	3	Total Contribution Amount	12	N	
	4	**Baby Sharon's Children's Catastrophic Illness Program**			
0255	4	Contribution Amount $1.00	1	AN	Value = "X or Blank"
0260	4	Contribution Amount $5.00	1	AN	Value = "X or Blank"
0265	4	Contribution Amount $10.00	1	AN	Value = "X or Blank"
0270	4	Mark the Box to write in a Contribution Amount	1	AN	Value = "X or Blank"
0275	4	Amount to Contributed	12	N	
0280	4	Total Refund Contributed	1	AN	Value = "X or Blank"
0285	4	Total Contribution Amount	12	N	

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION
	5	**Organ Donor Awareness Education**			
0290	5	Contribution Amount $1.00	1	AN	Value = "X or Blank"
0295	5	Contribution Amount $5.00	1	AN	Value = "X or Blank"
0300	5	Contribution Amount $10.00	1	AN	Value = "X or Blank"
0305	5	Mark the Box to write in a Contribution Amount	1	AN	Value = "X or Blank"
0310	5	Amount to Contributed	12	N	
0315	5	Total Refund Contributed	1	AN	Value = "X or Blank"
0320	5	Total Contribution Amount	12	N	
	6	**Area Agencies on Aging Program**			
0325	6	Contribution Amount $1.00	1	AN	Value = "X or Blank"
0330	6	Contribution Amount $5.00	1	AN	Value = "X or Blank"
0335	6	Contribution Amount $10.00	1	AN	Value = "X or Blank"
0340	6	Mark the Box to write in a Contribution Amount	1	AN	Value = "X or Blank"
0345	6	Amount to Contributed	12	N	
0350	6	Total Refund Contributed	1	AN	Value = "X or Blank"
0355	6	Total Contribution Amount	12	N	
	7	**Military Family Relief**			
0360	7	Contribution Amount $1.00	1	AN	Value = "X or Blank"
0365	7	Contribution Amount $5.00	1	AN	Value = "X or Blank"
0370	7	Contribution Amount $10.00	1	AN	Value = "X or Blank"
0375	7	Contribution Amount $20.00	1	AN	Value = "X or Blank"
0380	7	Mark the Box to write in a Contribution Amount	1	AN	Value = "X or Blank"
0385	7	Amount to Contributed	12	N	
0390	7	Total Refund Contributed	1	AN	Value = "X or Blank"
0395	7	Total Contribution Amount	12	N	
0400	10	**Total Check-Off Contributions**	12	N	Must = Generic Record Field 830
	1	**Arkansas Disaster Relief Program**			
0405	1	Contribution Amount $20.00	1	AN	Value = "X or Blank"
	4	**Baby Sharon's Children's Catastrophic Illness Program**			
0410	4	Contribution Amount $20.00	1	AN	Value = "X or Blank"

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION
	8	**Newborn Umbilical Cord Blood Initiative**			
0415	8	Contribution Amount $1.00	1	AN	Value = "X or Blank"
0420	8	Contribution Amount $5.00	1	AN	Value = "X or Blank"
0425	8	Contribution Amount $10.00	1	AN	Value = "X or Blank"
0430	8	Contribution Amount $20.00	1	AN	Value = "X or Blank"
0435	8	Mark the Box to write in a Contribution Amount	1	AN	Value = "X or Blank"
0440	8	Amount to Contributed	12	N	
0445	8	Total Refund Contributed	1	AN	Value = "X or Blank"
0450	8	Total Contribution Amount	12	N	
	9	**Arkansas Tax Deferred Tuition Savings**			
0455	9	Gift Account Type	1	AN	Value = "X or Blank"
0460	9	iShares Account Type	1	AN	Value = "X or Blank"
0465	9	Contribution Amount $25.00	1	AN	Value = "X or Blank"
0470	9	Contribution Amount $50.00	1	AN	Value = "X or Blank"
0475	9	Contribution Amount $100.00	1	AN	Value = "X or Blank"
0480	9	Mark the Box to write in a Contribution Amount	1	AN	Value = "X or Blank"
0485	9	Amount to Contributed	12	N	
0490	9	Total Refund Contributed	1	AN	Value = "X or Blank"
0495	9	Total Contribution Amount	12	N	
0500	9	Account Number	17	AN	
0505	9	Gift Account Type	1	AN	Value = "X or Blank"
0510	9	iShares Account Type	1	AN	Value = "X or Blank"
0515	9	Contribution Amount $25.00	1	AN	Value = "X or Blank"
0520	9	Contribution Amount $50.00	1	AN	Value = "X or Blank"
0525	9	Contribution Amount $100.00	1	AN	Value = "X or Blank"
0530	9	Mark the Box to write in a Contribution Amount	1	AN	Value = "X or Blank"
0535	9	Amount to Contributed	12	N	
0540	9	Total Refund Contributed	1	AN	Value = "X or Blank"
0545	9	Total Contribution Amount	12	N	
0550	9	Account Number	17	AN	
		Schedule Terminus Character	1		**Value "$"**

AR1000D CAPITAL GAINS SCHEDULE

Field Nbr	Form Line	Identification	Lgth	Type	Description
		Byte count	4		nnnn for Variable
		Start of record sentinel	4		Value!!!!
0000		Record ID	6	AN	Value "ARbbbb"
0001		Schedule Type	6	AN	Value "ARDbbb"
0002		Page Number	5	AN	Value "PG01b"
0003		TIN	9	N	**Required Entry**
0004		Filler	1	AN	Blank
0005		Occurrence Number	7	N	Value "0000001"
0055		Spouse SSN	9	N	
0060		**Name Line 1**	**(35)**		
		a. Primary Last Name	32	AN	**Required Entry**
		b. Primary Suffix	3	AN	
0065		**Name Line 2**	**(35)**		
		a. Secondary Last Name	32	AN	
		b. Secondary Suffix	3	AN	
0070		**Name Line 3**	**(35)**		
		a. Primary First Name	16	AN	
		b. Primary Middle Initial	1	AN	
		c. Secondary First Name	16	AN	
		d. Secondary Middle Initial	1	AN	
		e. Filler	1	AN	Blank
0150	1A	Per Federal Schedule D; Federal Long-Term Capital Gain from line 15	12	N	
0155	1B	Per Federal Schedule D; Federal Long-Term Capital Gain from line 15	12	N	Y
0160	1C	Per Federal Schedule D; Federal Long-Term Capital Gain from line 15	12	N	S
0165	2B	Enter Adjustment	12	N	Y
0170	2C	Enter Adjustment	12	N	S
0175	3B	Arkansas Long-Term Capital Gains	12	N	Y

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION
0180	3C	Arkansas Long-Term Capital Gains	12	N	S
0185	4A	Federal Net Short-Term Capital Loss	12	N	
0190	4B	Federal Net Short-Term Capital Loss	12	N	Y
0195	4C	Federal Net Short-Term Capital Loss	12	N	S
0200	5B	Enter Adjustment	12	N	Y
0205	5C	Enter Adjustment	12	N	S
0210	6B	Arkansas Net Short-Term Capital Loss	12	N	Y
0215	6C	Arkansas Net Short-Term Capital Loss	12	N	S
0220	7B	Arkansas Net Capital Gain	12	N	Y
0225	7C	Arkansas Net Capital Gain	12	N	S
0230	8B	Arkansas Taxable Amount	12	N	Y
0235	8C	Arkansas Taxable Amount	12	N	S
0240	9A	Federal Short-Term Capital Gain	12	N	
0245	9B	Federal Short-Term Capital Gain	12	N	Y
0250	9C	Federal Short-Term Capital Gain	12	N	S
0255	10B	Enter Adjustment	12	N	Y
0260	10C	Enter Adjustment	12	N	S
0265	11B	Arkansas Short-Term Capital Gain	12	N	Y
0270	11C	Arkansas Short-Term Capital Gain	12	N	S
0275	12B	Total Taxable Arkansas Capital Gain	12	N	Y
0280	12C	Total Taxable Arkansas Capital Gain	12	N	S
		Schedule Terminus Character	**1**		**Value "$"**

AR1000MS – MISCELLANEOUS STATEMENT

FIELD NBR	FORM LINE IDENTIFICATION	LGTH		DESCRIPTION
	Byte count	4		nnnn for Variable
	Start of record sentinel	4		Value!!!!
0000	Record ID	6	AN	Value "ARbbbb"
0001	Schedule Type	6	AN	Value "ARMSbb"
0002	Page Number	5	AN	Value "PG01b"
0003	TIN	9	N	**Required Entry**
0004	Filler	1	AN	Blank
0005	Occurrence Number	7	N	Value "0000001 – 0000010"
0055	Spouse SSN	9	N	
0060	**Name Line 1**	**(35)**		
	a. Primary Last Name	32	AN	**Required Entry**
	b. Primary Suffix	3	AN	
0065	**Name Line 2**	**(35)**		
	a. Secondary Last Name	32	AN	
	b. Secondary Suffix	3	AN	
0070	**Name Line 3**	**(35)**		
	a. Primary First Name	16	AN	
	b. Primary Middle Initial	1	AN	
	c. Secondary First Name	16	AN	
	d. Secondary Middle Initial	1	AN	
	e. Filler	1	AN	Blank
0150	Miscellaneous	1080	AN	
	Schedule Terminus Character	**1**		**Value "$"**

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION

AR1000ADJ OTHER ADJUSTMENTS SCHEDULE

		Byte count	4		nnnn for Variable
		Start of record sentinel	4		Value!!!!
0000		Record ID	6	AN	Value "ARbbbb"
0001		Schedule Type	6	AN	Value "ARADJb"
0002		Page Number	5	AN	Value "PG01b"
0003		TIN	9	N	**Required Entry**
0004		Filler	1	AN	Blank
0005		Occurrence Number	7	N	Value "0000001"
0055		Spouse SSN	9	N	
0060		**Name Line 1**	**(35)**		
		a. Primary Last Name	32	AN	**Required Entry**
		b. Primary Suffix	3	AN	
0065		**Name Line 2**	**(35)**		
		a. Secondary Last Name	32	AN	
		b. Secondary Suffix	3	AN	
0070		**Name Line 3**	**(35)**		
		a. Primary First Name	16	AN	
		b. Primary Middle Initial	1	AN	
		c. Secondary First Name	16	AN	
		d. Secondary Middle Initial	1	AN	
		e. Filler	1	AN	Blank
0100	1A	Payments to IRA	12	N	Primary
0105	1B	Payments to IRA	12	N	Spouse
0110	1C	Payments to IRA	12	N	Arkansas Income Only
0115	2A	Payments to MSA	12	N	Primary
0120	2B	Payments to MSA	12	N	Spouse
0125	2C	Payments to MSA	12	N	Arkansas Income Only
0130	3A	Payments to HSA	12	N	Primary
0135	3B	Payments to HSA	12	N	Spouse
0140	3C	Payments to HSA	12	N	Arkansas Income Only

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION
0145	4A	Interest Paid On Student Loans	12	N	Primary
0150	4B	Interest Paid On Student Loans	12	N	Spouse
0155	4C	Interest Paid On Student Loans	12	N	Arkansas Income Only
0160	5A	Contributions to Intergenerational Trust	12	N	Primary
0165	5B	Contributions to Intergenerational Trust	12	N	Spouse
0170	5C	Contributions to Intergenerational Trust	12	N	Arkansas Income Only
0175	6A	Moving Expenses	12	N	Primary
0180	6B	Moving Expenses	12	N	Spouse
0185	6C	Moving Expenses	12	N	Arkansas Income Only
0190	7A	Self-Employed Heath Insurance	12	N	Primary
0195	7B	Self-Employed Heath Insurance	12	N	Spouse
0200	7C	Self-Employed Heath Insurance	12	N	Arkansas Income Only
0205	8A	KEOGH, SEP and Simple Plans	12	N	Primary
0210	8B	KEOGH, SEP and Simple Plans	12	N	Spouse
0215	8C	KEOGH, SEP and Simple Plans	12	N	Arkansas Income Only
0220	9A	Forfeited Interest Penalty for Premature Withdrawal	12	N	Primary
0225	9B	Forfeited Interest Penalty for Premature Withdrawal	12	N	Spouse
0230	9C	Forfeited Interest Penalty for Premature Withdrawal	12	N	Arkansas Income Only
0235	10	Alimony/Sep. Maint. Name	35	AN	
0240	10	Alimony/Sep. Maint. SSN	9	N	
0245	10A	Alimony/Sep. Maint. Paid	12	N	Primary
0250	10B	Alimony/Sep. Maint. Paid	12	N	Spouse
0255	10C	Alimony/Sep. Maint. Paid	12	N	Arkansas Income Only
0260	11A	Support for permanently disabled ind.	12	N	Primary
0265	11B	Support for permanently disabled ind.	12	N	Spouse
0270	11C	Support for permanently disabled ind.	12	N	Arkansas Income Only
0275	12A	Organ Donor Deduction (attach AR1000OD)	12	N	Primary
0280	12B	Organ Donor Deduction (attach AR1000OD)	12	N	Spouse
0285	12C	Organ Donor Deduction (attach AR1000OD)	12	N	Arkansas Income Only
0290		**RESERVED**	12	N	Blank
0295		**RESERVED**	12	N	Blank

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION
0300		**RESERVED**	12	N	Blank
0305	13A	Total Other Adjustments	12	N	Primary
0310	13B	Total Other Adjustments	12	N	Spouse
0315	13C	Total Other Adjustments	12	N	Arkansas Income Only
		Schedule Terminus Character	**1**		**Value "$"**

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION

AR1000OD – ORGAN DONOR DEDUCTION

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION
		Byte count	4		nnnn for Variable
		Start of record sentinel	4		Value!!!!
0000		Record ID	6	AN	Value "ARbbbb"
0001		Schedule Type	6	AN	Value "ARODbb"
0002		Page Number	5	AN	Value "PG01b"
0003		TIN	9	N	**Required Entry**
0004		Filler	1	AN	Blank
0005		Occurrence Number	7	N	Value "0000001" 0000002"
0055		**Spouse SSN**	9	N	
0060		**Name Line 1**	**(35)**		
		a. Primary Last Name	32	AN	**Required Entry**
		b. Primary Suffix	3	AN	
0065		**Name Line 2**	**(35)**		
		a. Secondary Last Name	32	AN	
		b. Secondary Suffix	3	AN	
0070		**Name Line 3**	**(35)**		
		a. Primary First Name	16	AN	
		b. Primary Middle Initial	1	AN	
		c. Secondary First Name	16	AN	
		d. Secondary Middle Initial	1	AN	
		e. Filler	1	AN	Blank
0100		Donor's Name	36	AN	
0105		Donor's Relationship to Taxpayer	12	AN	
0110	1	Total Medical Cost for 2009	12	AN	
0115	2	Travel Expense	12	N	
0120	3	Lodging Expense	12	AN	
0125	4	Total Lost Wages	12	N	
0130	5	Total Expenses Available	12	N	
0135	7	Deduction Allowed	12	N	
		Schedule Terminus Character	**1**		**Value "$"**

AR1113 – PHENYLKETONURIA DISORDER AND OTHER METABOLIC DISORDERS CREDIT

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION
		Byte count	4		nnnn for Variable
		Start of record sentinel	4		Value!!!!
0000		Record ID	6	AN	Value "ARbbbb"
0001		Schedule Type	6	AN	Value "AR1113"
0002		Page Number	5	AN	Value "PG01b"
0003		TIN	9	N	**Required Entry**
0004		Filler	1	AN	Blank
0005		Occurrence Number	7	N	Value "0000001" 0000002"
0055		**Spouse SSN**	9	N	
0060		**Name Line 1**	**(35)**		
		a. Primary Last Name	32	AN	**Required Entry**
		b. Primary Suffix	3	AN	
0065		**Name Line 2**	**(35)**		
		a. Secondary Last Name	32	AN	
		b. Secondary Suffix	3	AN	
0070		**Name Line 3**	**(35)**		
		a. Primary First Name	16	AN	
		b. Primary Middle Initial	1	AN	
		c. Secondary First Name	16	AN	
		d. Secondary Middle Initial	1	AN	
		e. Filler	1	AN	Blank
0100		Individual's Name	36	AN	
0105		Individual's SSN	9	N	
0110	1	Total Cost in 2009	12	N	
0115	2	Unused Credit from 2007 and 2008	12	N	
0120	3	Total Credit Available for 2009	12	N	
0125	5	Total Allowable Credit	12	N	
0130	6	Net Tax Due	12	N	
0135	7	Credit Allowed	12	N	
		Schedule Terminus Character	**1**		Value "$"

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION

TOTAL ITEMIZED DEDUCTIONS WORKSHEET

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION
		Byte count	4		nnnn for Variable
		Start of record sentinel	4		Value!!!!
0000		Record ID	6	AN	Value "ARbbbb"
0001		Schedule Type	6	AN	Value "AR3WS"
0002		Page Number	5	AN	Value "PG01b"
0003		TIN	9	N	**Required Entry**
0004		Filler	1	AN	Blank
0005		Occurrence Number	7	N	Value "0000001"
0055		**Spouse SSN**	9	N	
0060		**Name Line 1**	(35)		
		a. Primary Last Name	32	AN	**Required Entry**
		b. Primary Suffix	3	AN	
0065		**Name Line 2**	(35)		
		a. Secondary Last Name	32	AN	
		b. Secondary Suffix	3	AN	
0070		**Name Line 3**	(35)		
		a. Primary First Name	16	AN	
		b. Primary Middle Initial	1	AN	
		c. Secondary First Name	16	AN	
		d. Secondary Middle Initial	1	AN	
		e. Filler	1	AN	Blank
0100	1	Total Itemized Deductions	12	N	
0105	2	AR3, Lines 4, 11, 19 and Gambling Losses on Line 27	12	N	
0110	3	Is Line 2 less than Line 1	1	A	Value = "Y or N"
0115	3	If yes, Subtract Line 2 from Line 1	12	N	
0120	4	Multiply Line 3 by 80%	12	N	
0125	5	AR1000, Lines 27A and 27B	12	N	

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION
I **0130**	6	Enter amount according to Filing Status	12	N	Value = Filing Status = 1, 2, 3, 4 or 6, Enter 166800 Filing Status = 5, Enter 83400
0135	7	Is Line 6 less than Line 5	1	A	Value = "Y or N"
0140	7	If yes, Subtract Line 6 from Line 5	12	N	
0145	8	Multiply Line 7 by 3%	12	N	
0150	9	Smaller of Line 4 or 8	12	N	
0155	10	Total Itemized Deductions	12	N	
		Schedule Terminus Character	**1**		**Value "$"**

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION

SELF-EMPLOYED HEALTH INSURANCE DEDUCTION WORKSHEET

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION
		Byte count	4		nnnn for Variable
		Start of record sentinel	4		Value!!!!
0000		Record ID	6	AN	Value "ARbbbb"
0001		Schedule Type	6	AN	Value "ARSEWS"
0002		Page Number	5	AN	Value "PG01b"
0003		TIN	9	N	**Required Entry**
0004		Filler	1	AN	Blank
0005		Occurrence Number	7	N	Value "0000001"
					Value "0000002"
0055		**Spouse SSN**	9	N	
0060		**Name Line 1**	**(35)**		
		a. Primary Last Name	32	AN	**Required Entry**
		b. Primary Suffix	3	AN	
0065		**Name Line 2**	**(35)**		
		a. Secondary Last Name	32	AN	
		b. Secondary Suffix	3	AN	
0070		**Name Line 3**	**(35)**		
		a. Primary First Name	16	AN	
		b. Primary Middle Initial	1	AN	
		c. Secondary First Name	16	AN	
		d. Secondary Middle Initial	1	AN	
		e. Filler	1	AN	Blank
0100	1	Amount paid for health insurance	12	N	
0105	2	Net Profit and any other income	12	N	
0110	3	Smaller of Line 1 or 2	12	N	
		Schedule Terminus Character	**1**		**Value "$"**

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION

STUDENT LOAN INTEREST WORKSHEET

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION
		Byte count	4		nnnn for Variable
		Start of record sentinel	4		Value!!!!
0000		Record ID	6	AN	Value "ARbbbb"
0001		Schedule Type	6	AN	Value "ARSLWS"
0002		Page Number	5	AN	Value "PG01b"
0003		TIN	9	N	**Required Entry**
0004		Filler	1	AN	Blank
0005		Occurrence Number	7	N	Value "0000001" Value "0000002"
0055		**Spouse SSN**	9	N	
0060		**Name Line 1**	(35)		
		a. Primary Last Name	32	AN	**Required Entry**
		b. Primary Suffix	3	AN	
0065		**Name Line 2**	(35)		
		a. Secondary Last Name	32	AN	
		b. Secondary Suffix	3	AN	
0070		**Name Line 3**	(35)		
		a. Primary First Name	16	AN	
		b. Primary Middle Initial	1	AN	
		c. Secondary First Name	16	AN	
		d. Secondary Middle Initial	1	AN	
		e. Filler	1	AN	Blank
0100	1	Total Interest	12	N	
0105	2	Smaller of Line 1 or $2,500	12	N	
0110	3	AR1000, Lines 22A and 22B	12	N	
0115	4	Adjusted Gross Income without regard to the deduction for student loan	12	N	
0120	5	Modified AGI	12	N	
0125	6	Enter Amount according to Filing Status	12	N	Value = Filing Status = 1, 3 or 6, Enter 55000 Filing Status = 2 or 4, Enter 110000

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION	
0130	7	Subtract Line 6 from Line 5	12	N	
0135	8	Divide Line 7 and enter decimal result	12	N	
0140	9	Multiply Line 2 by Line 8	12	N	
0145	10	Allowable Deduction	12	N	
0150	11a	Combined amount in Line 1	12	N	Primary
0155	11b	Combined amount in Line 1	12	N	Spouse
0160	12	Total amount from Line 1	12	N	
0165	13	Divide Line 11a by Line 12	12	N	
0170	14	Multiply Line 10 by Line 13	12	N	
0175	15	Subtract Line 14 from Line 10	12	N	
		Schedule Terminus Character	**1**		**Value "$"**

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION
		MORTGAGE INSURANCE PREMIUMS WORKSHEET			
		Byte count	4		nnnn for Variable
		Start of record sentinel	4		Value!!!!
0000		Record ID	6	AN	Value "ARbbbb"
0001		Schedule Type	6	AN	Value "ARPMlb"
0002		Page Number	5	AN	Value "PG01b"
0003		TIN	9	N	**Required Entry**
0004		Filler	1	AN	Blank
0005		Occurrence Number	7	N	Value "0000001"
					Value "0000002"
0055		**Spouse SSN**	9	N	
0060		**Name Line 1**	(35)		
		a. Primary Last Name	32	AN	**Required Entry**
		b. Primary Suffix	3	AN	
0065		**Name Line 2**	(35)		
		a. Secondary Last Name	32	AN	
		b. Secondary Suffix	3	AN	
0070		**Name Line 3**	(35)		
		a. Primary First Name	16	AN	
		b. Primary Middle Initial	1	AN	
		c. Secondary First Name	16	AN	
		d. Secondary Middle Initial	1	AN	
		e. Filler	1	AN	Blank
0100	1	Total Premiums Paid in 2009	12	N	
0105	2	Adjusted Gross Income (AR1000, Line 27A and 27B)	12	N	
0110	3	Enter $100,000 ($50,000) if married filing separately)	6	N	
0115	4	Deductions Limited Question	1	AN	Value = "Y or N"
0120	4	Subtract Amount	12	N	
0125	5	Division Amount	12	N	
0130	6	Multiply Amount	12	N	
0135	7	Total Qualified Mortgage Insurance Premium Deduction.	12	N	
		Schedule Terminus Character	1		**Value "$"**

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION
		ARUEPA – ANNUALIZED PENALTY FOR UNDERPAYMENT OF ESTIMATED INCOME TAX			
		Byte count	4		nnnn for Variable
		Start of record sentinel	4		Value!!!!
0000		Record ID	6	AN	Value "ARbbbb"
0001		Schedule Type	6	AN	Value "ARUEPA"
0002		Page Number	5	AN	Value "PG01b"
0003		TIN	9	N	**Required Entry**
0004		Filler	1	AN	Blank
0005		Occurrence Number	7	N	Value "0000001"
0055		**Spouse SSN**	9	N	
0060		**Name Line 1**	(35)		
		a. Primary Last Name	32	AN	**Required Entry**
		b. Primary Suffix	3	AN	
0065		**Name Line 2**	(35)		
		a. Secondary Last Name	32	AN	
		b. Secondary Suffix	3	AN	
0070		**Name Line 3**	(35)		
		a. Primary First Name	16	AN	
		b. Primary Middle Initial	1	AN	
		c. Secondary First Name	16	AN	
		d. Secondary Middle Initial	1	AN	
		e. Filler	1	AN	Blank
		Page 1			
		Jan 1st to March 30th			
0100	1a	First Quarter AGI	12	N	
0105	2a	Spouse AGI – Filing Status 4 Only	12	N	
0110	4a	Annualization Income	12	N	
0115	5a	Spouse's Annualized Income	12	N	
0120	6a	Standard or Itemized Deduction Amount	12	N	
0125	7a	Spouse's Standard or Itemized Deduction Amount	12	N	

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION
0130	9a	Annualized Deductions	12	N
0135	10a	Spouse's Annualized Deductions	12	N
0140	11a	Subtract Annualized Deductions from Annualized Income	12	N
0145	12a	Spouses Annualized Deductions Subtracted from Annualized Income	12	N
0150	13a	Tax	12	N
0155	14a	Spouses Tax	12	N
0160	15a	Tax plus Spouses' Tax	12	N
0165	16a	Other Tax Amount	12	N
0170	17a	Total Tax	12	N
0175	18a	Total Credits	12	N
0180	19a	Net Tax	12	N
0185	21a	Percentage Amount	12	N
0190	23a	Percentage Amt plus Previous Column Total	12	N
0195	24	Current Tax Liability	12	N
0200	25	Current Tax Liability Percentage	12	N
0205	26a	Net Tax Division		
0210	28a	Net Tax plus Previous Column Total	12	N
0215	29a	Subtraction Amount		
0220	30a	First Quarter Net Tax	12	N
		Jan 1st to May 31st		
0225	1b	Second Quarter AGI	12	N
0230	2b	Spouse AGI – Filing Status 4 Only	12	N
0235	4b	Annualization Income	12	N
0240	5b	Spouse's Annualized Income	12	N
0245	6b	Standard or Itemized Deduction Amount	12	N
0250	7b	Spouse's Standard or Itemized Deduction Amount	12	N
0255	9b	Annualized Deductions	12	N
0260	10b	Spouse's Annualized Deductions	12	N
0265	11b	Subtract Annualized Deductions from Annualized Income	12	N
0270	12b	Spouses Annualized Deductions Subtracted from Annualized Income	12	N
0275	13b	Tax	12	N
0280	14b	Spouses Tax	12	N
0285	15b	Tax plus Spouses' Tax	12	N
0290	16b	Other Tax Amount	12	N
0295	17b	Total Tax	12	N

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION
0300	18b	Total Credits	12	N
0305	19b	Net Tax	12	N
0310	21b	Percentage Amount	12	N
0315	22b	Net Tax from Previous Column Amount	12	N
0320	23b	Percentage and Net Tax Total	12	N
0325	26b	Net Tax Division		
0330	27b	Previous Column Amt		
0335	28b	Net Tax plus Previous Column Total		
0340	29b	Subtraction Amount	12	N
0345	30b	Second Quarter Net Tax	12	N
		Jan 1st to August 31st		
0350	1c	Third Quarter AGI	12	N
0355	2c	Spouse AGI – Filing Status 4 Only	12	N
0360	4c	Annualization Income	12	N
0365	5c	Spouse's Annualized Income	12	N
0370	6c	Standard or Itemized Deduction Amount	12	N
0375	7c	Spouse's Standard or Itemized Deduction Amount	12	N
0380	9c	Annualized Deductions	12	N
0385	10c	Spouse's Annualized Deductions	12	N
0390	11c	Subtract Annualized Deductions from Annualized Income	12	N
0395	12c	Spouses Annualized Deductions Subtracted from Annualized Income	12	N
0400	13c	Tax	12	N
0405	14c	Spouses Tax	12	N
0410	15c	Tax plus Spouses' Tax	12	N
0415	16c	Other Tax Amount	12	N
0420	17c	Total Tax	12	N
0425	18c	Total Credits	12	N
0430	19c	Net Tax	12	N
0435	21c	Percentage Amount	12	N
0440	22c	Net Tax from Previous Column Amount	12	N
0445	23c	Percentage and Net Tax Total	12	N
0450	26c	Net Tax Division		
0455	27c	Previous Column Amt		
0460	28c	Net Tax plus Previous Column Total		
0465	29c	Subtraction Amount	12	N
0470	30c	Third Quarter Net Tax	12	N

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION
		Jan 1st to December 31st		
0475	1d	Fourth Quarter AGI	12	N
0480	2d	Spouse AGI – Filing Status 4 Only	12	N
0485	4d	Annualization Income	12	N
0490	5d	Spouse's Annualized Income	12	N
0495	6d	Standard or Itemized Deduction Amount	12	N
0500	7d	Spouse's Standard or Itemized Deduction Amount	12	N
0505	9d	Annualized Deductions	12	N
0510	10d	Spouse's Annualized Deductions	12	N
0515	11d	Subtract Annualized Deductions from Annualized Income	12	N
0520	12d	Spouses Annualized Deductions Subtracted from Annualized Income	12	N
0525	13d	Tax	12	N
0530	14d	Spouses Tax	12	N
0535	15d	Tax plus Spouses' Tax	12	N
0540	16d	Other Tax Amount	12	N
0545	17d	Total Tax	12	N
0550	18d	Total Credits	12	N
0555	19d	Net Tax	12	N
0560	21d	Percentage Amount	12	N
0565	22d	Net Tax from Previous Column Amount	12	N
0570	23d	Percentage and Net Tax Total	12	N
0575	26d	Net Tax Division		
0580	27d	Previous Column Amt		
0585	28d	Net Tax plus Previous Column Total		
0590	30b	Fourth Quarter Net Tax	12	N
		Page 2		
		April 15th		
0595	29a	Net Tax	12	N
0600	30a	Estimated Payments and Withholding	12	N
0605	34a	Underpayments minus Payments	12	N
0610	35a	Underpayment from Previous Column	12	N
0615	36a	Underpayment	12	N
0620	37a	Overpayment	12	N
0625	39a	April 15 date or earlier	12	N
0630	40a	Number of Days	12	N
0635	41a	Penalty Percentage	12	N

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION
0640	42a	Underpayment	12	N
0645	43a	First Quarter Penalty	12	N
		June 15th		
0650	29b	Net Tax	12	N
0655	30b	Estimated Payments and Withholding	12	N
0660	31b	Overpayment from Previous Column	12	N
0665	32b	Payment plus Overpayment Amount	12	N
0670	33b	Underpayment Amounts	12	N
0675	34b	Underpayments minus Payments	12	N
0680	35b	Underpayment from Previous Column	12	N
0685	36b	Underpayment	12	N
0690	37b	Overpayment	12	N
0695	39b	April 15 date or earlier	12	N
0700	40b	Number of Days	12	N
0705	41b	Penalty Percentage	12	N
0710	42b	Underpayment	12	N
0715	43b	Second Quarter Penalty	12	N
		September 15th		
0720	29c	Net Tax	12	N
0725	30c	Estimated Payments and Withholding	12	N
0730	31c	Overpayment from Previous Column	12	N
0735	32c	Payment plus Overpayment Amount	12	N
0740	33c	Underpayment Amounts	12	N
0745	34c	Underpayments minus Payments	12	N
0750	35c	Underpayment from Previous Column	12	N
0755	36c	Underpayment	12	N
0760	37c	Overpayment	12	N
0765	39c	April 15 date or earlier	12	N
0770	40c	Number of Days	12	N
0775	41c	Penalty Percentage	12	N
0780	42c	Underpayment	12	N
0785	43c	Third Quarter Penalty	12	N
		January 15th		
0790	29d	Net Tax	12	N
0795	30d	Estimated Payments and Withholding	12	N
0800	31d	Overpayment from Previous Column	12	N
0805	32d	Payment plus Overpayment Amount	12	N
0810	33d	Underpayment Amounts	12	N

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION
0815	34d	Underpayments minus Payments	12	N
0820	35d	Underpayment from Previous Column	12	N
0825	36d	Underpayment	12	N
0830	37d	Overpayment	12	N
0835	39d	April 15 date or earlier	12	N
0840	40d	Number of Days	12	N
0845	41d	Penalty Percentage	12	N
0850	42d	Underpayment	12	N
0855	43d	Fourth Quarter Penalty	12	N
0860	44d	Penalty	12	N
		Schedule Terminus Character	1	Value "$"

2009 Arkansas Reject Codes

	Code	Form	Message
	0001	AR1000 AR1000N	Duplicate Return. An electronically filed return has previously been filed.
	0002	AR1000 AR1000N	No Federal Tax Return attached to State return.
	0003	AR1000 AR1000N	Missing Form: W-2's were not included with State return. (RE: Line 8A or Line 8B or Line 8C or Line 9A or Line 9B or Line 9C)
	0004	AR1000 AR1000N	Missing Form: 1099R's were not included with State return. (RE: Line 17A or Line 17B or Line 17C or Line 18A or Line 18B or Line 18C)
	0005	AR1000 AR1000N	Missing Form: W-2G's were not included with State return. (RE: Federal 1040 Line 21)
	0006	AR1000 AR1000N	On-Line Filed Return not allowed for State Only Filing.
	0007	AR1000 AR1000N	A return claiming Foreign Income Exclusion (Form 2555) cannot be filed electronically with the State of Arkansas.
	0008	AR1000 AR1000N	A return with a Foreign Address cannot be filed electronically with the State of Arkansas.
	0009	AR1000 AR1000N	RESERVED.
	0010	AR1000N	The Non Resident return (AR1000N) cannot be filed as "State Only" or "On-Line Filed" Return.
	0011	AR1000N	Missing Form: Schedule ARNR was not included in the unformatted record.
	0012	AR1000N	This Non Resident return (AR1000N) cannot be electronically filed. (RE: Line 22C)
	0013	AR1000N	The Non Resident return (AR1000N) cannot be electronically filed if Arkansas Proration Percentage is 0%. (RE: Line 44C) Special Characters **CANNOT** be used!
	0014	AR1000 AR1000N	Return has been rejected and cannot be refiled electronically. A paper return must be mailed.

2009 Arkansas Reject Codes

Code	Form	Message
0015	AR1000 AR1000N	Missing required information for Filing Status: Name, SSN, Dependant Name, or Deceased Year.
0016	AR1000 AR1000N	State Filing Status must match Federal Filing Status. Exception: Federal Filing Status 2 must equal State Filing Status 2 or 4.
0017	AR1000 AR1000N	If Filing Status is 1, 2, 3, 5 or 6 then no values can be entered for Column B.
0018	AR1000 AR1000N	If Filing Status is 1, 2, 3, or 6 & Tax Table is 10 then line 29A must be zero.
0019	AR1000 AR1000N	If Filing Status is 1, 3, 5 or 6 & Tax Table is 20 (Standard Deduction) then line 29A must be less than or equal to $2,000. If Filing Status is 2 & Tax Table is 20 (Standard Deduction) then line 29A must be less than or equal to $4,000. If Filing Status is 4 and Tax Table is 20 (Standard Deduction) then 29A and 29B must be less than or equal to $2,000 each.
0020	AR1000 AR1000N	If Filing Status is 4 or 5 then Low Income Tax Table cannot be used.
0021	AR1000 AR1000N	If Filing Status is 4 then line 30A and 30B must be greater than zero.
0022	AR1000 AR1000N	If Filing Status is 1, 2, 3, 5 or 6 & Tax Table is 30, Line 29A must be greater than zero. If Filing Status is 4 & Tax Table is 30, both line 29A and 29B must be greater than zero.
0023	AR1000 AR1000N	65 Special Credit does not qualify when claiming the $6,000 exemption for Retirement.
0024	AR1000 AR1000N	Personal Tax Credits are incorrect. (RE: Line 7A)
0025	AR1000 AR1000N	Number or Name of Dependent(s) missing. (RE: Line 7B)
0026	AR1000 AR1000N	Number or Name of Developmentally Disabled Dependents missing. (RE: Line 7C)
0027	AR1000 AR1000N	Total Personal Tax Credits shown on Line 7D and Line 36 must match.
0028	AR1000 AR1000N	If the Military or Retirement exclusion is claimed, then Low Income Tax Table cannot be used. Tax Table must equal Tax Table 20 (Standard Deduction) or Tax Table 30 (Itemized Deduction).

Code	Form	Message
0029	AR1000 AR1000N	Missing Form: Schedule AR4 not included with return. (RE: Line 11 or Line 12 or Line 11C or Line 12C)
0030	AR1000 AR1000N	Missing Form: Federal Schedule C not included with return. (RE: Line 14 or Line 14C)
0031	AR1000 AR1000N	Missing Form: Schedule AR1000D or Federal Schedule D is not included with return. (RE: Line 15 or Line 15C)
0032	AR1000 AR1000N	Missing Form: Federal Schedule 4797 or Schedule 4684 not included with return. (RE: Line 16 or Line 16C)
0033	AR1000 AR1000N	Missing Form: Federal Schedule E not included with return. (RE: Line 19 or Line 19C)
0034	AR1000 AR1000N	Missing Form: Federal Schedule F not included with return. (RE: Line 20 or Line 20C)
0035	AR1000 AR1000N	Intergenerational Trust Adjustment cannot exceed $4,000.00 per return. (RE: AR1000ADJ, Line 5)
0036	AR1000 AR1000N	Missing Form: Federal Schedule 3903 not included with return. (RE: AR1000ADJ, Line 6)
0037	AR1000 AR1000N	Texarkana Exemption Schedule AR-TX cannot be filed electronically. (RE: Line 23 or Line 23C)
0038	AR1000 AR1000N	Adjusted Gross Income is incorrect. (RE: Line 27A or Line 27B or Line 27C)
0039	AR1000 AR1000N	Invalid Tax Table passed or Itemized Deduction Indicator not passed. (RE: Line 29)
0040	AR1000 AR1000N	Missing Form: Schedule AR3 not included with return. (RE: Line 29)
0041	AR1000 AR1000N	Missing Form: Schedule AR1000TD not included with return. (RE: Line 33)
0042	AR1000 AR1000N	Missing Form: Schedule AR1800 not included with return. (RE: Line 37)
0043	AR1000 AR1000N	Missing Form: Federal Schedule 2441 not included with return. (RE: Line 39)

2009 Arkansas Reject Codes

Code	Form	Message
0044	AR1000 AR1000N	Child Care Credit cannot exceed 20% of the Federal Schedule 2441, Line 11. (RE: Line 39)
0045	AR1000 AR1000N	Tax Deferred Tuition Savings cannot exceed $5,000.00 per taxpayer. (RE: AR1000, Line 24)
0046	AR1000 AR1000N	Missing Form: Federal Schedule 8839 not included with return OR Adoption Credit cannot exceed 20% of amount allowed on Line 54, Form 1040. (RE: Line 40)
0047	AR1000 AR1000N	Missing Form: AR1113 not included with return. (RE: Line 41)
0048	AR1000 AR1000N	Business & Incentive Credits cannot be filed electronically. (RE: Line 42)
0049	AR1000 AR1000N	No value passed for total credits. (RE: Line 43)
0050	AR1000 AR1000N	Early Childhood Credit cannot be filed electronically. (RE: Line 48)
0051	AR1000 AR1000N	Missing Form: Schedule AR1000CO not included with return. (RE: Line 52)
0052	AR1000 AR1000N	Missing Form: Schedule AR2210 not included with return. (RE: Line 55A or Line 55B)
0053	AR1000 AR1000N	Federal Filing Status must be included in the electronic record.
0054	AR1000 AR1000N	Missing Form: Schedule AR1075 not included with return. (RE: AR3 Line 20)
0055	AR1000 AR1000N	Invalid Deduction Amount. (RE: Line 29A or Line 29B)
0056	AR1000 AR1000N	Both Primary and Spouse must have same residency for Filing Status 2 or 4.
0057	AR1000 AR1000N	Missing Form: Schedule AR1000ADJ not included with return. (RE: Line 25A or Line 25B or Line 25C)
0058	AR1000 AR1000N	Spouse Name and SSN cannot be present for Filing Status 1, 3, or 6.

|---|---|---|
0059	AR1000 AR1000N	Missing Form: Schedule AR1000OD not included with return. (RE: AR1000ADJ, Line 12A or Line 12B or Line 12C)
0060	AR1000 AR1000N	Missing Form: Federal Schedule 4952 not included with return. (RE: AR3, Line 11)
0061	AR1000 AR1000N	Missing Form: Federal Schedule 4684 not included with return. (RE: AR3, Line 19)
0062	AR1000 AR1000N	Missing Form: Federal Schedule 2106 not included with return. (RE: AR3, Line 21)
0063	AR1000 AR1000N	The first byte in the name field cannot be a space.
0064	AR1000 AR1000N	Filing Status 1, 2, 3 & 6, Capital Loss cannot exceed $3,000.00. Filing Status 5, Capital Loss cannot exceed $1,500.00. Filing Status 4, Capital Loss cannot exceed $3,000.00. Primary **OR** Spouse cannot exceed $3,000.00. (RE: Line 15A or Line 15B or Line 15C)
0065	AR1000 AR1000N	AR1000ADJ incomplete. (RE: ADJ, Lines 1 to 12, Columns A and/or B or C)
0066	AR1000 AR1000N	Total Itemized Deductions not limited. (RE: AR3, Line 28)
0067	AR1000 AR1000N	Adjusted Gross Income, Line 28 does not qualify for Low Income Tax Table.
0068	AR1000 AR1000N	Filing Status 1 or 3 Spouse Name or SSN cannot be present.
0069	AR1000 AR1000N	Missing Indicator: Free File Alliance or Return prepared free of charge not passed. (RE: Field 0305o or 0305p)
0070	AR1000 AR1000N	Missing: Software Developer Code (RE: Field 0300a)
0071	AR1000 AR1000N	Missing: Paid Preparer Name, Non-Paid Preparer Name or Phone Number (RE: Field 0300b or 0300d or 0300c)
0072	AR1000 AR1000N	Missing: Disaster Assistance Indicator not passed. (RE: Field 0305x)

Code	Form	Message
0073	AR1000 AR1000N	Invalid Filing Status. Filing Status must be 1, 2, 3, 4, 5 or 6. (RE: Field 0305e)
0074	AR1000ADJ	Disabled Individual adjustment was calculated incorrectly. The amount for a qualified dependent is $500. This adjustment is for DEPENDENTS ONLY. Taxpayer or Spouse does not qualify for this adjustment. (RE: Field 0260 and/or 0265)
0075	AR1000 AR1000N	Taxpayer ineligible to file electronically. The AR8453-OL along with required documents has not been received for a previous year.
0076	AR1000 AR1000N	RAC/RAL indicator not passed. (RE: Field 0305y)
0077	AR1000 AR1000N	Due Diligence Question for Foreign Bank not passed OR direct deposit cannot be sent to a foreign banking institution.
0078	AR1000 AR1000N	Missing Form: Schedule AR2210A not included with return. (RE: Line 55A)
0079	AR1000CO	Missing Account Type or Account Number (RE: Line 9)
0080	AR1000 AR1000N	Missing Military Home of Record for Taxpayer and/or Spouse. (RE: Field 0315d and/or Field 0315e)
0081	AR1000 AR1000N	Military Spouses Residency and Relief Act value not passed. (RE: Field 0315f)

2009 AR1000
ARKANSAS INDIVIDUAL
INCOME TAX RETURN

0305d **F**
0305c

Full Year Resident

Jan. 1 - Dec. 31, 2009 or fiscal year ending _____ , 20 ____

Dept. Use Only

	FIRST NAME(S) AND INITIAL(S) *(List for both spouses if applicable)*	LAST NAME(S) *(See Instructions)*	YOUR SOCIAL SECURITY NUMBER
USE LABEL OR PRINT OR TYPE	0070a 0070b 0070c 0070d	0060a 0065a	0003
	MAILING ADDRESS *(Number and Street, P.O. Box or Rural Route)* 0075		SPOUSE'S SOCIAL SECURITY NUMBER 0055
	CITY, STATE AND ZIP CODE 0085 0095 0100		**Important** ⮝ You MUST enter your SSN(s) above ⮝

FILING STATUS — Check Only One Box

1. ☐ SINGLE *(Or widowed before 2009 or divorced at end of 2009)*
2. ☐ MARRIED FILING JOINT *(Even if only one* 0305e
3. ☐ HEAD OF HOUSEHOLD *(See Instructions*

If the qualifying person was your child, but not your dependent, enter child's name here: 0315c

4. ☐ MARRIED FILING SEPARATELY ON THE SAME RETURN
5. ☐ MARRIED FILING SEPARATELY ON DIFFERENT RETURNS
Enter spouse's name here and SSN abov 0320e
6. ☐ QUALIFYING WIDOW(ER) with dependent child
Year spouse died: *(See Instructions)* 0320f

HAVE YOU FILED A FEDERAL EXTENSION? ➤

☐ Check here if you have filed an automatic ...sion Form 4868. (See Instructions) 0305g

PERSONAL CREDITS

7A. ☐ YOURSELF ● 65 or OVER ● 65 SPECIAL ● BLIND ● DEAF HOUSEHOLD/
0305f 0305g 0305h 0305i 0305j 0305k ING WIDOW(ER)
☐ SPOUSE ● 65 or OVER ● 65 SPECIAL ● BLIND ● DEAF

Multiply number of boxes checked from Line 7A... 0305l 23 = 0350 | 00

7B. First name(s) of dependent(s): *(Do not list yourself or spouse)*
0310b

Multiply number of dependents from Line 7B .... 0310a $23 = 0355 | 00

7C. First name of developmentally disabled individual(s): *(See Instr.)*
0315b

Multiply number of developmentally disabled individuals from Line 7C .... 0315a $500 = 0360 | 00

7D. **TOTAL PERSONAL CREDITS:** *(Add Lines 7A, 7B, and 7C. Enter total here and on Line 36)*...................... 7D 0365 | 00

INCOME — Attach W-2(s)/1099(s) here / Attach check on top of W-2(s)/1099(s)

ROUND ALL AMOUNTS TO WHOLE DOLLARS

		(A) Your/Joint Income		(B) Spouse's Income Status 4 Only	
8. Wages, salaries, tips, etc: *(Attach W-2s)*.........	8	0370	00	0375	00
9A. U.S. Military compensation: *(Your/joint* **gross amount***)* ● 0380 00 **Less $9,000**	9A	0385	00		
9B. U.S. Military compensation: *(Spouse's* **gross amount***)* ● 0390 00 **Less $9,000**	9B			0395	00
10. Minister's income: Gross $ 0400 Less rental value $ 0405	10	0410	00	0415	00
11. Interest income: *(If over $1,500, attach AR4)*..........	11	0420	00	0425	00
12. Dividend income: *(If over $1,500, attach AR4)*..........	12	0430	00	0435	00
13. Alimony and separate maintenance received:.........	13	0440	00	0445	00
14. Business or professional income: *(Attach Federal Schedule C or C-EZ)*.........	14	0450	00	0455	00
15. Capital gains/losses from stocks, bonds, etc: *(See Instr. Attach Federal Schedule D)*...............	15	● 0460	00	● 0465	00
16. Other gains or *(losses)*: *(Attach Federal Form 4797)*.........	16	0480	00	0485	00
17. Non-Qualified IRA distributions and taxable annuities: *(Attach 1099Rs)*..................	17	0490	00	0495	00
18A. Your/Joint Employer pension plan(s)/Qualified IRA(s): *(See Instructions - Attach 1099Rs)* Gross Distribution ● 0500 00 Taxable Amount ● 0470 00 **Less $6,000**	18A	0505	00		
18B. Spouse's Employer pension plan(s)/Qualified IRA(s): *(Filing Status 4 Only)* Gross Distribution ● 0510 00 Taxable Amount ● 0475 00 **Less $6,000**	18B			0515	00
19. Rents, royalties, partnerships, estates, trusts, etc: *(Attach Federal Schedule E)*.........	19	0520	00	0525	00
20. Farm income: *(Attach Federal Schedule F)*.........	20	0530	00	0535	00
21. Other income/depreciation differences: *(List type and amount. See Instructions)*	21	0540	00	0545	00
22. **TOTAL INCOME:** *(Add Lines 8 through 21)*	22	● 0550	00	● 0555	00

ADJUSTMENTS

23. Border city exemption: *(Attach Form AR-TX)*	23	● 0655	00	● 0660	00
24. Arkansas Tax Deferred Tuition Savings Program: *(See Instructions)*.........	24	● 0595	00	● 0600	00
25. Total Other Adjustments: *(Attach Form AR1000ADJ)*.........	25	0665	00	0670	00
26. **TOTAL ADJUSTMENTS:** *(Add Lines 23, 24, and 25)*	26	● 0675	00	● 0680	00
27. **ADJUSTED GROSS INCOME:** *(Subtract Line 26 from Line 22)*.........	27	● 0685	00	● 0690	00

Page AR1 (R 8/6/09)

		(A) Your/Joint Income		(B) Spouse's Income Status 4 Only	
TAX COMPUTATION	28. **ADJUSTED GROSS INCOME:** *(From Line 27, Columns A and B, Page AR1)*......... 28	0685	00	0690	00
	29. Select tax table: **(Check the appropriate box)** ☐ **LOW INCOME** Table `0305m` ☐ **REGULAR** Table				
	If you qualify for the Low Income Tax Table, enter zero (0) on Line 29A. If not, then:				
	Enter the **larger** of your: } • ☐ **Itemized Deductions** *(See Instructions, Line 29)* OR `0305r` ☐ **Standard Deduction** *(See Instructions, Line 29)* ...... 29 •	0705	00	0710	00
	30. **NET TAXABLE INCOME:** *(Subtract Line 29 from Line 28)* .... 30 •	0715	00	0720	00
	31. **TAX:** *(Enter tax from tax table)*.. 31	0725	00	0730	00
	32. Combined tax: *(Add amounts from Lines 31A and 31B)* 32			0735	00
	33. Enter tax from Lump Sum Distribution Averaging Schedule: *(Attach AR1000TD)* .... 33 •			0740	00
	34. IRA and qualified plan withdrawal and overpayment penalties: *(Attach Federal Form 5329, if required)* ...... 34 •			0745	00
	35. **TOTAL TAX:** *(Add Lines 32 through 34)*.. 35 •			0750	00
TAX CREDITS	36. Personal Tax Credit(s): *(Enter total from Line 7D, page AR1)*........................... 36 •	0755	00		
	37. State Political Contribution Credit: *(Attach AR1800 or schedule)*................... 37 •	0760	00		
	38. Other State Tax Credit: *[Attach copy of other state tax return(s)]*.................... 38 •	0765	00		
	39. Child Care Credit: *(20% of Fed. credit allowed; Attach Fed. Form 2441)*.......... 39 •	0770	00		
	40. Credit for Adoption Expenses: *(Attach Fed. Form 8839)*................... 40 •	0775	00		
	41. Phenylketonuria Disorder Credit: *(See Instructions. Attach AR1113)*........... 41 •	0880	00		
	42. Business and Incentive Tax Credit(s): *[Attach schedule and certificate(s)]*...... 42 •	0780	00		
	43. **TOTAL CREDITS:** *(Add Lines 36 through 42)* .... 43 •			0785	00
	44. **NET TAX:** *(Subtract Line 43 from Line 35. If Line 43 is greater than Line 35, enter 0)* .... 44 •			0790	00
PAYMENTS	45. Arkansas income tax withheld: *[Attach State copies of W-2 Form(s)]*.............. 45 •	0795	00		
	46. Estimated tax paid or credit brought forward from 2008:................. 46 •	0800	00		
	47. Payment made with extension: *(See Instructions)* .... 47 •	0805	00		
	48. Early childhood program: Certification Number: `0305n` *(20% of Fed. credit; Attach Fed. Form 2441 and Form AR1000EC)* .... 48 •	0810	00		
	49. **TOTAL PAYMENTS:** *(Add Lines 45 through 48)*.. 49 •			0815	00
REFUND OR TAX DUE	50. **AMOUNT OF OVERPAYMENT/REFUND:** *(If Line 49 is greater than Line 44, enter difference)*........... 50 •			0820	00
	51. Amount to be applied to 2010 estimated tax: .... 51 •	0825	00		
	52. Amount of Check-off Contributions: *(Attach Schedule AR1000-CO)*............... 52 •	0830	00		
	53. **AMOUNT TO BE REFUNDED TO YOU:** *(Subtract Lines 51 and 52 from Line 50)* .... **REFUND** 53 • ☺			0840	00
	54. **AMOUNT DUE:** (If Line 49 is less than Line 44, enter difference; If over $1,000, See Instructions) .... **TAX DUE** 54 • ☹			0845	00
	55A. *Attach Form AR2210 or AR2210A. If required, enter exception in box* 55A `0850` Penalty 55B • `0855` 00				
	55C. Attach your check or money order payable to "Dept. of Finance and Administration" for the tax due and penalty *(if any)*. Include your SSN on your check. To pay by credit card, see Page 17 .... **TOTAL DUE** 55C•			0860	00

56. Amount of income not subject to Arkansas tax from AR4, Part III: *(Memorandum only)*
`0865`

May the Arkansas Revenue Agency discuss this ~~with~~ the preparer shown below? `0320c` ☐ Yes ☐ No

PLEASE SIGN HERE: Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

PLEASE SIGN HERE				
Your Signature	Occupation	Date	Home Telephone: 0115	
Spouse's Signature	Occupation	Date	Work Telephone: 305u	

PAID PREPARER		For Department Use Only
Paid Preparer's Signature	ID Number/Social Security Number • 0050a 0050b	A ●
Preparer's Name 0300b OR 0300d	City/State/Zip 0052d 0052e 0050c 0050d	B ●
		C ●
Address 0052c	Telephone Number 0300c	D ●

Please Note: DUE DATE IS APRIL 15, 2010

E ●
F ●

Mailing Information

Mail **REFUND** returns to: DFA State Income Tax, P. O. Box 1000, Little Rock, AR 72203-1000.
Mail **TAX DUE** returns to: DFA State Income Tax, P. O. Box 2144, Little Rock, AR 72203-2144.
Mail **NO TAX DUE** returns to: DFA State Income Tax, P. O. Box 8026, Little Rock, AR 72203-8026.

AR3

2009

ARKANSAS INDIVIDUAL INCOME TAX
ITEMIZED DEDUCTION SCHEDULE

Name	Social Security Number
0070a 0070b 0060a	0003

MEDICAL AND DENTAL EXPENSES: *[Do not include expense(s) paid by others]. (See Instructions)*

1. Medical and dental expenses 1   0080   00
2. Enter amount from AR1000/AR1000NR, Line 28(A) and 28(B): 2   0085   00
3. Multiply Line 2 by 7.5% (.075) 3   0090   00
4. TOTAL MEDICAL EXPENSES: *(Subtract Line 3 from Line 1; if Line 3 is more than Line 1, enter 0)* .... 4 ➤   0095   00

TAXES: *(See Instructions)*

5. Real estate tax: 5   0100   00
6. Personal property tax or other taxes: *(List type and amount)* 6   0105   00
7. TOTAL TAXES: *(Add Lines 5 and 6)* .... 7 ➤   0110   00

INTEREST EXPENSES: *(See Instructions)*

8A. Home mortgage interest paid to financial institutions: 8A   0115   00
8B. Qualified mortgage insurance premiums (PMI): 8B   0275   00
9. Home mortgage interest paid to an individual:
    Name: 0140
    Address: 0145 9   0120   00
10. Deductible points: 10   0125   00
11. Investment interest: *(Attach Federal Form 4952)* 11   0130   00
12. TOTAL INTEREST EXPENSE: *(Add Lines 8 through 11)* .... 12 ➤   0135   00

CONTRIBUTIONS: *(See Instructions)*

13. Cash contributions: 13   0150   00
14. Art and literary contributions: *(See Instructions)* 14   0155   00
15. Check-off contributions: *(See Instructions)* 15   0160   00
16. Other: 0180 16   0165   00
17. Carryover contributions: *(List type and amount)* 17   0170   00
18. TOTAL CONTRIBUTIONS: *(Add Lines 13 through 17)* .... 18 ➤   0175   00

CASUALTY AND THEFT LOSSES: *(See Instructions)*

19. TOTAL CASUALTY AND THEFT LOSSES: *(Attach Federal Form 4684)* .... 19 ➤   0185   00

POST-SECONDARY EDUCATION TUITION DEDUCTION(S): *(See Instructions)*

20. TOTAL POST-SECONDARY EDUCATION TUITION DEDUCTION(S): *[Attach AR1075(s)]* .... 20 ➤   0260   00

MISCELLANEOUS DEDUCTIONS SUBJECT TO 2% AGI LIMIT: *(See Instructions)*

21. Unreimbursed employment business expenses: *(Attach Federal Form 2106)* 21   0190   00
22. Other expenses: *(List type and amount)* .... 0210 ... 22   0195   00
23. Add the amounts on Lines 21 and 22. Enter the total: 23   0200   00
24. Enter the amount from AR1000/AR1000NR, Line 28(A) and 28(B): 24   0205   00
25. Multiply Line 24 above by 2% (.02): 25   0215   00
26. TOTAL MISCELLANEOUS DEDUCTIONS: *(Subtract Line 25 from Line 23; If Line 25 is more than Line 23, enter 0)* .... 26 ➤   0220   00

OTHER MISCELLANEOUS DEDUCTIONS: *(See Instructions)*

27. TOTAL MISCELLANEOUS DEDUCTIONS NOT SUBJECT TO THE 2% AGI LIMITATION: *(List type and amount)* .... 27 ➤   0225   00

TOTAL ITEMIZED DEDUCTIONS:

28. Is Form AR1000/AR1000NR, Line 28(A and B), over $166,800 (over $83,400 if married filing separately on separate returns)?

     0250   ☐ **NO.**   Your deduction is not limited. Add amounts on Lines 4, 7, 12, 18, 19, 20, 26, and 27 and enter the total here.

     ☐ **YES.**   Your deduction may be limited. Use worksheet on page 20 of booklet to calculate allowable amt.; enter total here.

     IF YOU CHECKED FILING STATUS 1, 2, 3 OR 6, enter the allowable amount here and on AR1000/AR1000NR, Line 29(A)..... 28 ➤   0230   00

Note: Complete lines 29 through 33 ONLY if you and your spouse are using Filing Status 4 or 5.

	YOUR Adjusted Gross Income	SPOUSE'S Adjusted Gross Income

29. Enter the adjusted gross income from AR1000/AR1000NR, Line 28, Columns (A) and (B) here 29A   0265   00   29B   0270   00
30. Total Arkansas adjusted gross income: *(Add columns 29A and 29B from above)* 30   0235   00
31. Divide the amount on Line 29A above by the amount on Line 30. Enter the percentage here 31   0240   %
32. Multiply Line 28 by the percentage on Line 31. Enter here and on AR1000/AR1000NR, Line 29, Col. (A) .... (YOU) 32   0245   00
33. Subtract Line 32 from Line 28, Form AR3. Enter here and on AR1000/AR1000NR, Line 29, Column (B).

     If you and your spouse are using Filing status 5, enter this amount on Line 29, Col. (A) of your spouse's return .... (SPOUSE) 33   0255   00

Page AR3 (R 8/10/09)

AR4   2009

ARKANSAS INDIVIDUAL INCOME TAX
INTEREST AND DIVIDEND INCOME SCHEDULE

Name	Social Security Number
0070a 0070b 0060a	0003

Part I   TAXABLE INTEREST INCOME

Interest on bank deposits, notes, mortgages from individuals, corporation bonds, savings and loan deposits, and credit union deposits are taxable. Interest on obligations of other states and subdivisions are fully taxable.

List below the names of the interest source and designate the ownership by writing Y (Yours), S (Spouse's) or J (Joint).

Part II   TAXABLE DIVIDEND INCOME

Dividends and other distributions on stock are fully taxable. There is no dividend exclusion applicable to Arkansas.

List below the names of the dividend source and designate the ownership by writing Y (Yours), S (Spouse's) or J (Joint).

YSJ	NAME OF PAYER	AMOUNT		YSJ	NAME OF PAYER	AMOUNT	
0080	0085	0090	00	0505	0510	0515	00
0095	0100	0105	00	0520	0525	0530	00
0110	0115	0120	00	0535	0540	0545	00
0125	0130	0135	00	0550	0555	0560	00
0140	0145	0150	00	0565	0570	0575	00
0155	0160	0165	00	0580	0585	0590	00
0170	0175	0180	00	0595	0600	0605	00
0185	0190	0195	00	0610	0615	0620	00
0200	0205	0210	00	0625	0630	0635	00
0215	0220	0225	00	0640	0645	0650	00
0230	0235	0240	00	0655	0660	0665	00
0245	0250	0255	00	0670	0675	0680	00
0260	0265	0270	00	0685	0690	0695	00
0275	0280	0285	00	0700	0705	0710	00
0290	0295	0300	00	0715	0720	0725	00
0305	0310	0315	00	0730	0735	0740	00
0320	0325	0330	00	0745	0750	0755	00
0335	0340	0345	00	0760	0765	0770	00
0350	0355	0360	00	0775	0780	0785	00
0365	0370	0375	00	0790	0795	0800	00
0380	0385	0390	00	0805	0810	0815	00
0395	0400	0405	00	0820	0825	0830	00
0410	0415	0420	00	0835	0840	0845	00
0425	0430	0435	00	0850	0855	0860	00
0440	0445	0450	00	0865	0870	0875	00
0455	0460	0465	00	0880	0885	0890	00
Add the amounts listed above and enter the total here and on Line 11, page AR1/NR1.		0500	00	Add the amounts listed above and enter the total here and on Line 12, page AR1/NR1.		0925	00

Part III   INCOME NOT SUBJECT TO ARKANSAS TAX (See Instructions on pages 11 & 12)

0930	0935	00	1010	1015	00
0940	0945	00	1020	1025	00
0950	0955	00	1030	1035	00
0960	0965	00	1040	1045	00
0970	0975	00	1050	1055	00
0980	0985	00	1060	1065	00
0990	0995	00	1070	1075	00

TOTAL INCOME NOT SUBJECT TO ARKANSAS TAX: *(Enter here and on page AR2/NR2, Line 56)*................................ | 1090 | 00

AR1000TD   2009

ARKANSAS INDIVIDUAL INCOME TAX
LUMP-SUM DISTRIBUTION AVERAGING

Attach to AR1000 or AR1000NR   *See Instructions on Reverse Side*

Name			Social Security Number
0070a	0070b	0060a	0003

PART I	Complete this part to see if you qualify to use the AR1000TD	YES	NO
1.	Was this a distribution of a plan participant's entire balance from all of an employer's qualified plans of one kind *(pension, profit-sharing, or stock bonus)*? **If "No", do not use this form** 1	0080	
2.	Did you roll over any part of the distribution? **If "Yes", do not use this form**...2	0085	
3.	Was this distribution paid to you as a **beneficiary** of a plan participant who was born before January 2, 1936?..........3	0090	
4.	Were you **(a)** a plan **participant** who received this distribution **(b)** born before January 2, 1936, **and** **(c)** a participant in the plan for at least 5 years before the year of the distribution?..4	0095	
	If you answered "No" to both questions 3 and 4, do not use this form.		
5a.	Did you use Form AR1000TD for a previous distribution from your own plan? **If "Yes," do not use this form** 5a	0100	
5b.	If you are receiving this distribution as a beneficiary of a plan participant who died, was the AR1000TD used for a previous distribution received for that plan participant? **If "Yes," do not use this form** 5b	0105	

PART II	10 YEAR AVERAGING	
Complete Part I above to see if you qualify for 10 year averaging before completing Part II		
1. Income from form 1099-R, Box 2a: *(Enter on this line instead of on AR1000 or AR1000NR)* 1		0120
2. Current actuarial value of annuity from Form 1099-R, Box 8: *(If none, enter -0-)* 2		0125
3. Total taxable amount: *(Add Lines 1 and 2. If total is $70,000 or more, **skip** Lines 4 through 7 and enter amount on Line 8)* 3		0130
4. Multiply Line 3 by 50% *(.50)*; but do not enter more than $10,000: 4	0135	
5. Subtract $20,000 from Line 3 and enter the difference. If result is zero or less, enter -0-: 5	0140	
6. Multiply Line 5 by 20% *(.20)*: 6	0145	
7. Minimum distribution allowance: *(Subtract Line 6 from Line 4)* 7		0150
8. Subtract Line 7 from Line 3: 8		0155
9. Multiply Line 8 by 10% *(.10)*: 9		0160
10. Tax on the amount on Line 9: *(Use tax rate schedule on reverse side)*...10		0165
11. Multiply Line 10 by ten *(10)*. If Line 2 is zero, skip Lines 12 through 17, and enter on Line 18:.........................11		0170
12. Divide Line 2 by Line 3: (Carry to four places to the right of the decimal) 12		0175
13. Multiply Line 7 by Line 12: 13		0180
14. Subtract Line 13 from Line 2: 14		0185
15. Multiply Line 14 by 10% *(.10)*: 15		0190
16. Tax on amount on Line 15: *(Use tax rate schedule on reverse side)*...16		0195
17. Multiply Line 16 by ten *(10)*:...17		0200
18. Subtract Line 17 from Line 11: *(Enter this amount on Line 33 of AR1000 or AR1000NR)* 18		0205

AR1000TD (R 8/17/09)

AR1800

2009

ARKANSAS INDIVIDUAL INCOME TAX
POLITICAL CONTRIBUTIONS CREDIT

Name	Social Security Number
0070a 0070b 0060a	0003

A credit of up to $50.00 per taxpayer ($100.00 for a joint return) is allowed against your Arkansas Individual Income Tax liability for cash contributions made by the taxpayer(s) to one of the following:

(1)   A candidate seeking nomination or election to a public office or to the candidate's campaign committee.
(2)   An approved political action committee as defined by Arkansas Code Annotated § 7-6-201.
(3)   An organized political party as defined in Arkansas Code Annotated § 7-1-101.

For the purposes of this credit, "Public Office" means any office created by or under the authority of the laws of the State of Arkansas, or a subdivision thereof, that is filled by the voters. **The credit does not apply to contributions made to candidates for federal offices.** The contribution must be made by **April 15, 2010** to be claimed on the **2009** tax return.

A. Name of Candidate or Organization	B. Office Sought	C. Amount	
0200	0205	0210	00
0215	0220	0225	00
0230	0235	0240	00
0245	0250	0255	00
0260	0265	0270	00
0275	0280	0285	00
0290	0295	0300	00
0305	0310	0315	00
0320	0325	0330	00
0335	0340	0345	00
	D. TOTAL	0365	00

Instructions:

1. The credit allowed is the aggregate contributions, not to exceed $50.00 per taxpayer *($100.00 on a joint return)*. List the name of the candidate(s) or organization(s) to whom the contribution was made in Section A, the office(s) being sought in Section B, and the amount in Section C.

2. Total the amounts and enter in Section D.

3. Enter the amount in Section D or $50.00 per taxpayer *($100.00 for a joint return)*, whichever is less, on AR1000/AR1000NR, Line 37.

AR1800 (R 8/6/09)

AR2210

2009

ARKANSAS INDIVIDUAL INCOME TAX
PENALTY FOR UNDERPAYMENT
OF ESTIMATED TAX

Name	Social Security Number
0070a 0070b 0060a	0003

PART I   EXCEPTION

If you qualify for an **exception 1 through 5** (see list on back of this form) from the Underestimate Penalty, enter the exception on the line to the right and on Form AR1000/AR1000NR, Box 55A .... _0330_

If you qualify for an exception, stop here. Do not complete Part II or Part III. Attach this form to Form AR1000/AR10000NR. (To claim exception 6, do not complete Form AR2210. **For exception 6, use Form AR2210A only.**)

If you do not qualify for an exception, complete Part II below.

PART II   REQUIRED ANNUAL PAYMENT

1.	Enter your 2009 net tax: *(Line 44, Form AR1000 or Line 44D, AR1000NR)* 1	0100
2.	Enter 90% *(.90)* of the amount shown on Line 1:.. 2	0105
3.	Enter 2009 Arkansas income tax withheld: *(Line 45, AR1000 or AR1000NR)*............ 3	0110
4.	Subtract Line 3 from Line 1: *(If the result is $1,000 or less, stop here. Do not complete this schedule.)* 4	0115
5.	Enter your 2008 net tax: *(Line 44, AR1000 or Line 44D, AR1000NR)*........................ 5	0120
6.	Required annual payment. Enter the smaller of Line 2 or Line 5:............................. 6	0125

If you do not qualify for an exception (Part I) and Line 6 is more than Line 3, complete Part III below.

PART III   COMPUTING THE PENALTY

	PAYMENT DUE DATES			
	A 4-15-09	**B** 6-15-09	**C** 9-15-09	**D** 1-15-10
7. **Required installments**. Enter 1/4 *(.25)* of Line 6, AR2210 in each column: 7	0130	0165	0220	0275
8. **Estimated tax paid and tax withheld**. For column A **only**, enter the amount from Line 8 on Line 12. If Line 8 is equal to or greater than Line 7 for all payment periods, stop here. You do not owe the penalty. Complete Lines 9 through 15 of each column before going to the next column: 8	0135	0170	0225	0280
9. Enter amount, if any, from Line 15 of previous column:... 9		0175	0230	0285
10. Add Lines 8 and 9:.. 10		0180	0235	0290
11. Add amounts on Lines 13 and 14 of previous column:... 11		0185	0240	0295
12. Subtract Line 11 from Line 10. If zero or less, enter 0. For column A only, enter the amount from Line 8: 12	0140	0190	0245	0300
13. If the amount on Line 12 is zero, subtract Line 10 from Line 11. Otherwise, enter zero:.. 13		0195	0250	
14. **Underpayment.** If Line 7 is equal to or greater than Line 12, subtract Line 12 from Line 7. Then go to Line 9 of the next column. Otherwise, go to Line 15:... 14	0145	0200	0255	0305
15. **Overpayment.** If Line 12 is more than Line 7, subtract Line 7 from Line 12, then go to Line 9 of the next column: 15	0150	0205	0260	0310
16. Number of days **from** the payment due date shown at top of column **to** the date the amount on Line 14 was paid, or 4-15-10, whichever is earlier: 16	0155	0210	0265	0315
17. Underpayment from Line 14 X _Number of days from Line 16_ / 365 X .10....................... 17	0160	0215	0270	0320
18. **PENALTY.** Add all the amounts on Line 17 in all columns. Enter the total here and on Form AR1000/AR1000NR, Line 55B: 18				0325

AR2210 (R 10/1/09)

AR1075   2009

ARKANSAS INDIVIDUAL INCOME TAX
DEDUCTION FOR TUITION PAID TO POST-SECONDARY EDUCATIONAL INSTITUTIONS

Taxpayer's Name			Social Security Number
0070a	0070b	0060a	0003

Individual Attending Institution	Relationship to Taxpayer	Social Security Number
0100	0110	0105

ONE FORM PER STUDENT PER TYPE OF INSTITUTION

1. Name(s) of institution(s): _____ 0115 _____

   Check one: [0120] 2-Year [0125] 4-Year [0130] Technical Institute

2. Total tuition paid by taxpayer: *(see instructions)*.........................2 ➤ | 0135 | 00 |

3. Multiply line 2 by 50% *(.50)*: ....3 ➤ | 0140 | 00 |

4. Multiply the appropriate Weighted Average Tuition by 50% *(.50)*: *(see instructions)*.................4 ➤ | 0145 | 00 |

5. Enter the lesser of line 3 or line 4 here and on Form AR3, Line 20:...............................5 ➤ | 0150 | 00 |

Draft as of 8/25/2009

Instructions

Line 1   Enter the name(s) of institution(s). Study must be for an associate, undergraduate or graduate degree. The institution(s) can be located out of Arkansas, but you must use the Arkansas Weighted Average Tuition in determining the maximum allowable deduction.

Line 2   Enter the total amount of tuition paid. Reduce the amount of tuition paid by any reimbursements from scholarships, grants, and/or fellowships. **Do not** include expenses paid for fees, books, or lodging.

Line 3   Enter 50% of Line 2, tuition paid.

Line 4   Enter 50% of the Weighted Average Tuition. From the list below, choose the type of institution attended and enter fifty percent *(50%)* of the corresponding Weighted Average Tuition.

Type of Institution	Per Year
2-year Colleges	$ 2,633
4-year Colleges	$ 6,059
Technical Institutes	$ 1,019

Line 5   Enter this amount on the Itemized Deduction Schedule *(AR3)*, Line 20.

NOTE: *If you completed more than one AR1075, total the amounts from Line 5 on each form and enter on AR3, Line 20.*

2009 AR1000NR

N

ARKANSAS INDIVIDUAL INCOME TAX RETURN

Nonresident and Part Year Resident

Jan. 1 - Dec. 31, 2009 or fiscal year ending _____ , 20 ____ ●

Dept. Use Only
●

	FIRST NAME(S) AND INITIAL(S) *(List for both spouses if applicable)*	LAST NAME(S) *(See Instructions)*	YOUR SOCIAL SECURITY NUMBER
USE LABEL OR PRINT OR TYPE	● 0070a 0070b 0070c 0070d	● 0060a 0065a	● 0003

MAILING ADDRESS *(Number and Street, P.O. Box or Rural Route)*	SPOUSE'S SOCIAL SECURITY NUMBER
●	● 0055

CITY, STATE AND ZIP CODE	**Important** ⮝ **You MUST enter your SSN(s) above** ⮝
●	

ATTACH A COPY OF YOUR COMPLETE FEDERAL RETURN

NONRESIDENT: *(List State of residence)* 0080

PART YEAR RESIDENT: *(Dates Lived in AR)* 0250 & 0255

FILING STATUS *Check Only One Box*

1.● ☐ SINGLE *(Or widowed before 2009 or divorced at end of 2009)*
2.● ☐ MARRIED FILING JOINT *(Even if only one had income)*
3.● ☐ HEAD OF HOUSEHOLD *(See Instructions)*
   If the qualifying person was your child but not your dependent, enter child's name here: _____

4.● ☐ MARRIED FILING SEPARATELY ON THE SAME RETURN
5.● ☐ MARRIED FILING SEPARATELY ON DIFFERENT RETURNS
   Enter spouse's name here and SSN above _____
6.● ☐ QUALIFYING WIDOW(ER) with dependent child
   Year spouse died: *(See Instructions)* _____

HAVE YOU FILED A FEDERAL EXTENSION? ➤ ● ☐ **Check this box if you have filed an automatic Federal Extension Form 4868. (See Instructions)**

PERSONAL CREDITS

7A. ☐ YOURSELF ● ☐ 65 or OVER ● ☐ 65 SPECIAL ● ☐ BLIND ● ☐ DEAF ☐ HEAD OF HOUSEHOLD/ QUALIFYING WIDOW(ER)

☐ SPOUSE ● ☐ 65 or OVER ● ☐ 65 SPECIAL ● ☐ BLIND ● ☐ DEAF

Multiply number of boxes checked from Line 7A ☐ X $23 = | 00

7B. First name(s) of dependent(s): *(Do not list yourself or spouse)*
_____

Multiply number of dependents from Line 7B .... ● ☐ X $23 = | 00

7C. First name of developmentally disabled individual(s): *(See Instr.)*
_____

Multiply number of developmentally disabled individuals from Line 7C .... ● ☐ X $500= | 00

7D. **TOTAL PERSONAL CREDITS:** *(Add Lines 7A, 7B and 7C. Enter total here and on Line 36)*.............. 7D | 00

ROUND ALL AMOUNTS TO WHOLE DOLLARS

	(C) Arkansas Income Only	
8. Wages, salaries, tips, etc: *(Attach W-2s)*.............8	0090	00
9A. U. S. Military compensation: *(Your/joint gross amt.)* ● [00] **Less $9,000** 9A	0095	00
9B. U. S. Military compensation: *(Spouse's gross amt.)* ● [00] **Less $9,000** 9B	0100	00
10. Minister's income: Gross $_____ Less rental value $_____ 10	0105	00
11. Interest income: *(If over $1,500, attach page AR4)*.............11	0110	00
12. Dividend income: *(If over $1,500, attach page AR4)*.............12	0115	00
13. Alimony and separate maintenance received: 13	0120	00
14. Business or professional income: *(Attach Federal Schedule C or C-EZ)*.............14	0125	00
15. Capital gains/losses from stocks, bonds, etc: *(See Instr. Attach Federal Schedule D)*...15	0130	00
16. Other gains or (losses): *(Attach Federal Form 4797)*.............16	0135	00
17. Non-Qualified IRA distributions and taxable annuities: *(Attach 1099Rs)* 17	0140	00
18A. Your/Joint Employer pension plan(s)/Qualified IRA(s): *(See Instructions - Attach 1099Rs)* Gross Distribution ●[00] Taxable Amount ●[00] **Less $6,000** 18A	0145	00
18B. Spouse Employer pension plan(s)/Qualified IRA(s): *(Filing Status 4 only)* Gross Distribution ●[00] Taxable Amount ●[00] **Less $6,000** 18B	0150	00
19. Rents, royalties, partnerships, estates, trusts, etc.: *(Attach Federal Schedule E)* 19	0155	00
20. Farm income: *(Attach Federal Schedule F)* 20	0160	00
21. Other income/depreciation differences: *(List type and amount. See Instr.)*.............21	0165	00
22. **TOTAL INCOME:** *(Add Lines 8 through 21)* 22	● 0170	00
23. Border city exemption: *(Attach Form AR - TX)*.............23	● 0215	00
24. Arkansas Tax Deferred Tuition Savings Program: *(See Instructions)* 24	● 0175	00
25. Total Other Adjustments: *(Attach Form AR1000ADJ)*.............25	0220	00
26. **TOTAL ADJUSTMENTS:** *(Add Lines 23, 24, and 25)* 26	● 0225	00
27. **ADJUSTED GROSS INCOME:** *(Subtract Line 26 from Line 22)* 27	● 0230	00

Page NR1 (R 8/6/09)

			(A) Your/Joint Income	(B) Spouse's Income Status 4 Only

<table>
<tr><td rowspan="10">TAX COMPUTATION</td><td>28.</td><td>ADJUSTED GROSS INCOME: <i>(From Line 27, Columns A and B, Page NR1)</i> ....28</td><td>28   00</td><td>28   00</td></tr>
<tr><td>29.</td><td colspan="3">Select tax table: (Check the appropriate box)
● ☐ LOW INCOME Table   ☐ REGULAR Table
If you qualify for the Low Income Tax Table, enter zero (0) on Line 29A. If not, then:
<i>Enter</i>   ● ☐ Itemized Deductions <i>(See Instructions, Line 29)</i>
<i>the larger</i>   OR
<i>of your:</i>   ☐ Standard Deduction <i>(See Instructions, Line 29)</i> ....29</td></tr>
<tr><td></td><td></td><td>29●   00</td><td>29●   00</td></tr>
<tr><td>30.</td><td>NET TAXABLE INCOME: <i>(Subtract Line 29 from Line 28)</i> ....30●</td><td>30●   00</td><td>30●   00</td></tr>
<tr><td>31.</td><td>TAX: <i>(Enter tax from tax table)</i> ....31</td><td>31   00</td><td>31   00</td></tr>
<tr><td>32.</td><td>Combined tax: <i>(Add amounts from Lines 31A and 31B)</i> ....32</td><td></td><td>32   00</td></tr>
<tr><td>33.</td><td>Enter tax from Lump Sum Distribution Averaging Schedule: <i>(Attach AR1000TD)</i> ....33●</td><td></td><td>33●   00</td></tr>
<tr><td>34.</td><td>IRA and qualified plan withdrawal and overpayment penalties: <i>(Attach Federal Form 5329, if required)</i> ....34●</td><td></td><td>34●   00</td></tr>
<tr><td>35.</td><td>TOTAL TAX: (Add Lines 32 through 34) ....35●</td><td></td><td>35●   00</td></tr>
</table>

<table>
<tr><td rowspan="9">TAX CREDITS</td><td>36.</td><td>Personal Tax Credit(s): <i>(Enter total from Line 7D, page NR1)</i> ....36●</td><td>36●   00</td></tr>
<tr><td>37.</td><td>State Political Contributions Credit: <i>(Attach AR1800 or schedule)</i>............37●</td><td>37●   00</td></tr>
<tr><td>38.</td><td>Other State Tax Credit: <i>[Attach copy of other state tax return(s)]</i>...........38●</td><td>38●   00</td></tr>
<tr><td>39.</td><td>Child Care Credit: <i>(20% of Federal credit allowed; Attach Fed. Form 2441)</i>.....39●</td><td>39●   00</td></tr>
<tr><td>40.</td><td>Credit for Adoption Expenses: <i>(Attach Form 8839)</i>.............................40●</td><td>40●   00</td></tr>
<tr><td>41.</td><td>Phenylketonuria Disorder Credit: <i>(See Instructions. Attach AR1113)</i>..........41●</td><td>41●   00</td></tr>
<tr><td>42.</td><td>Business and Incentive Tax Credit(s): <i>[Attach schedule and certificate(s)]</i>......42●</td><td>42●   00</td></tr>
<tr><td>43.</td><td>TOTAL CREDITS: <i>(Add Lines 36 through 42)</i> ....43●</td><td>43●   00</td></tr>
<tr><td>44.</td><td>NET TAX: <i>(Subtract Line 43 from Line 35. If Line 43 is greater than Line 35, enter 0)</i> ....44●</td><td>44●   00</td></tr>
</table>

<table>
<tr><td rowspan="4">PRORATION</td><td>44A.</td><td>Enter the amount from Line 27, Column C:.......................................44A</td><td>0230   00</td></tr>
<tr><td>44B.</td><td>Enter the total amount from Line 27, Columns A and B:....................44B●</td><td>0235   00</td></tr>
<tr><td>44C.</td><td>Divide Line 44A by 44B: <i>(See Instructions)</i> ....44C●</td><td>0240   %</td></tr>
<tr><td>44D.</td><td>APPORTIONED TAX LIABILITY: <i>(Multiply Line 44 by Line 44C)</i> ....44D●</td><td>0245   00</td></tr>
</table>

<table>
<tr><td rowspan="5">PAYMENTS</td><td>45</td><td>Arkansas income tax withheld: <i>[Attach State copies of W-2 Form(s)]</i>................45●</td><td>45●   00</td></tr>
<tr><td>46.</td><td>Estimated tax paid or credit brought forward from 2008: ....46●</td><td>46●   00</td></tr>
<tr><td>47.</td><td>Payment made with extension: <i>(See Instructions)</i> ....47●</td><td>47●   00</td></tr>
<tr><td>48.</td><td>Early childhood program: Certification Number:_____
<i>(20% of Fed. credit; Attach Fed. Form 2441 and Form AR1000EC)</i>......................48●</td><td>48●   00</td></tr>
<tr><td>49.</td><td>TOTAL PAYMENTS: <i>(Add Lines 45 through 48)</i>..49●</td><td>49●   00</td></tr>
</table>

<table>
<tr><td rowspan="7">REFUND OR TAX DUE</td><td>50.</td><td>AMOUNT OF OVERPAYMENT/REFUND: <i>(If Line 49 is greater than Line 44D, enter difference)</i> ....50●</td><td>50●   00</td></tr>
<tr><td>51.</td><td>Amount to be applied to 2010 estimated tax:..51●</td><td>51●   00</td></tr>
<tr><td>52.</td><td>Amount of Check-off Contributions: <i>(Attach Schedule AR1000-CO)</i> ....52●</td><td>52●   00</td></tr>
<tr><td>53.</td><td>AMOUNT TO BE REFUNDED TO YOU: <i>(Subtract Lines 51 and 52 from Line 50)</i> .... REFUND 53●</td><td>53●   00</td></tr>
<tr><td>54.</td><td>AMOUNT DUE: <i>(If Line 49 is less than Line 44D, enter difference; If over $1,000, see instructions)</i> ..... TAX DUE 54●</td><td>54●   00</td></tr>
<tr><td>55A.</td><td><i>Attach Form AR2210 or AR2210A. If required, enter exception in box 55A</i> ● ☐   Penalty 55B ●   00</td><td></td></tr>
<tr><td>55C.</td><td>Attach your check or money order payable to "Dept. of Finance and Administration" for the tax due
and penalty <i>(if any)</i>. Include your SSN on your check. To pay by credit card, see Page 17 ....TOTAL DUE 55C●</td><td>55C●   00</td></tr>
</table>

56.	Income not subject to Arkansas tax from AR4, Part III:	May the Arkansas Revenue Agency discuss this return with the preparer shown below? ☐ Yes ☐ No

PLEASE SIGN HERE	Your Signature SIGN HERE	Occupation	Date	Home Telephone:
	Spouse's Signature	Occupation	Date	Work Telephone:

PAID PREPARER	Paid Preparer's Signature	ID Number/Social Security Number ●	For Department Use Only
	Preparer's Name	City/State/Zip	A ●
			B ●
	Address	Telephone Number	C ●
			D ●

E ●
F ●

Page NR2 (R 8/12/09)

AR1000-CO   2009

ARKANSAS INDIVIDUAL INCOME TAX
SCHEDULE OF CHECK-OFF CONTRIBUTIONS

NAME _____ 0070a   0070b   0060a _____ SSN _____ 0003 _____

SPOUSE'S NAME _____ 0070c   0070d   0065a _____ SSN _____ 0055 _____

ADDRESS _____ 0075 _____

CITY _____ 0085 _____ STATE _____ 0095 _____ ZIP ___ 0100 ___

IMPORTANT: SEE INSTRUCTIONS ON REVERSE SIDE OF THIS FORM

1. ARKANSAS DISASTER RELIEF PROGRAM ....CLS 1162 • $ ☐ 0180

0150 $1   0155 $5   0160 $10   0415 $20   0165 _____ 0170 _____   0175 Your Total Refund
Enter Amount

2. U.S. OLYMPIC COMMITTEE PROGRAM .... CLS 1145 • $ ☐ 0215

0185 $1   0190 $5   0195 $10   0200 _____ 0205 _____   0210 Your Total Refund
Enter Amount

3. ARKANSAS SCHOOL FOR THE BLIND/SCHOOL FOR THE DEAF ....CLS 1164 • $ ☐ 0250

0220 $1   0225 $5   0230 $10   0235 _____ 0240 _____   0245 Your Total Refund
Enter Amount

4. BABY SHARON'S CHILDREN'S CATASTROPHIC ILLNESS PROGRAM ....CLS 1144 • $ ☐ 0285

0255 $1   0260 $5   0265 $10   0410 $20   0270 _____ 0275 _____   0280 Your Total Refund
Enter Amount

5. ORGAN DONOR AWARENESS EDUCATION PROGRAM ....CLS 1146 • $ ☐ 0320

0290 $1   0295 $5   0300 $10   0305 _____ 0310 _____   0315 Your Total Refund
Enter Amount

6. AREA AGENCIES ON AGING PROGRAM ....CLS 1149 • $ ☐ 0355

0325 $1   0330 $5   0335 $10   0340 _____ 0345 _____   0350 Your Total Refund
Enter Amount

7. MILITARY FAMILY RELIEF PROGRAM ....CLS 1147 • $ ☐ 0395

0360 $1   0365 $5   0370 $10   0375 $20   0380 _____ 0385 _____   0390 Your Total Refund
Enter Amount

8. NEWBORN UMBILICAL CORD BLOOD INITIATIVE ....CLS 1180 • $ ☐ 0450

0415 $1   0420 $5   0425 $10   0430 $20   0435 _____ 0440 _____   0445 Your Total Refund
Enter Amount

9. ARKANSAS TAX DEFERRED TUITION SAVINGS PROGRAM

IMPORTANT: To contribute to your Arkansas Tax Deferred Tuition Savings Program, you **MUST** enter the routing and account numbers below. You may contribute part or all of your refund to one or two accounts, provided a minimum of $25 is contributed to each account. (You cannot send a check for this checkoff.)

CHOOSE ACCOUNT TYPE: 0455 **GIFT** 0460 **iShares** ....CLS 1160 • $ ☐ 0495

0465 $25   0470 $50   0475 $100   0480 _____ 0485 _____   0490 **Your Total Refund**
Enter Amount

Account Number _____ 0500 _____

CHOOSE ACCOUNT TYPE: 0505 **GIFT** 0510 **iShares** ....CLS 1160 • $ ☐ 0545

0515 $25   0520 $50   0525 $100   0530 _____ 0535 _____   0540 **Your Total Refund**
Enter Amount

Account Number _____ 0550 _____

10. TOTAL CHECK-OFF CONTRIBUTIONS ....$ ☐ 0400

AR1000D   2009

ARKANSAS INDIVIDUAL INCOME TAX
CAPITAL GAINS SCHEDULE

Name	Social Security Number
0070a 0070b 0060a	0003

In Arkansas only 70% of net long term capital gain is taxed. 100% of short term capital gains is taxed.

Complete this worksheet if you have a **CAPITAL GAIN OR LOSS** reported on Federal Schedule D, or if Schedule D is not required, a gain reported on Federal Form 1040, Line 13. **The amount of capital loss that can be deducted after offsetting capital gains is limited to $3,000 ($1,500 per taxpayer for filing Status 4 or 5).** See instructions for Line 15, AR1000/AR1000NR.

Adjust your gains and losses for any depreciation differences, **if any**, in the federal and Arkansas amounts using Lines 2, 5 and 10. *****

> *****(Arkansas did not adopt the Federal "bonus depreciation" provision from previous years. Therefore, there may be a difference in Federal and Arkansas amounts of depreciation allowed.)

		(A) Per Federal Sch D		(B) You		(C) Your Spouse	
1.	Enter Federal Long-Term Capital Gain or Loss reported on Line 15, Federal Schedule D or Form 1040, Line 13....................1	0150	00	0155	00	0160	00
2.	Enter adjustment, **if any**, for depreciation differences in federal and state amounts 2			0165	00	0170	00
3.	Arkansas Long-Term Capital Gain or Loss, add *(or subtract)* Line 1 and Line 2.....................3			0175	00	0180	00
4.	Enter Federal Net Short-Term Capital Loss, **if any,** reported on Line 7, Federal Schedule D.......................4	0185	00	0190	00	0195	00
5.	Enter adjustment, **if any**, for depreciation differences in federal and state amounts 5			0200	00	0205	00
6.	Arkansas Net Short-Term Capital Loss, add *(or subtract)* Line 4 and Line 5...........................6			0210	00	0215	00
7.	Arkansas Net Capital Gain or Loss *(If gain, subtract Line 6 from 3. If loss add Lines 6 and 3)*...7			0220	00	0225	00
8.	Arkansas Taxable Amount, if a Gain multiply Line 7 by **70 percent (.70),** otherwise enter Loss...8			0230	00	0235	00
9.	Enter Federal Short-Term Capital Gain, **if any,** reported on Line 7, Federal Schedule D.......................9	0240	00	0245	00	0250	00
10.	Enter adjustment, **if any**, for depreciation differences in federal and state amounts 10			0255	00	0260	00
11.	Arkansas Short-Term Capital Gain, add *(or subtract)* Line 9 and Line 10 11			0265	00	0270	00
12.	Total taxable Arkansas Capital Gain or Loss, add Lines 8 and 11 **(loss limited to $3,000), enter here and on Line 15, AR1000/AR1000NR**.....................12			0275	00	0280	00

AR1000MS   2009

Miscellaneous Statement

Name(s) as shown on return	Social Security Number
0070a 0070b 0060a	0003

0150

AR1000ADJ   2009

ARKANSAS INDIVIDUAL INCOME TAX
SCHEDULE OF OTHER ADJUSTMENTS

Name	Social Security Number
0070a 0070b 0060a	0003

INSTRUCTIONS

Full Year Resident Filers - Complete columns *(A)* **and** *(B)* if using filing status 4 *(married filing separately on the same return)*. All other filing statuses must complete column *(A)* **only**.

Nonresident or Part-Year Resident Filers - Complete columns *(A)*, *(B)*, **and** *(C)* if using filing status 4 *(married filing separately on the same return)*. All other filing statuses must complete columns *(A)* and *(C)* **only**.

Enter the total of each column on Line 13 of this form **and** on Line 25 of page AR1/NR1 of Form AR1000/AR1000NR.

See instructions on the reverse side of this form.

	(A) Your/Joint Adjustments		(B) Spouse's Adjustments Status 4 Only		(C) Arkansas Adjustments Only	
1. Payments to IRA: *(See Instructions)* 1	0100	00	0105	00	0110	00
2. Payments to MSA: *(See Instructions)* 2	0115	00	0120	00	0125	00
3. Payments to HSA: *(See Instructions)*...........3	0130	00	0135	00	0140	00
4. Deduction for interest paid on student loans: *(See Instructions)*.......4	0145	00	0150	00	0155	00
5. Contributions to Intergenerational Trust: *(See Instructions)*........5	0160	00	0165	00	0170	00
6. Moving expenses: *(Attach Federal Form 3903)*.......6	0175	00	0180	00	0185	00
7. Self-employed health insurance deduction: *(See Instructions)*........7	0190	00	0195	00	0200	00
8. KEOGH, Self-employed SEP and Simple Plans: 8	0205	00	0210	00	0215	00
9. Forfeited interest penalty for premature withdrawal: 9	0220	00	0225	00	0230	00
10. Alimony/Sep. Maint. paid to: Name: 0235 SSN: 0240 10	0245	00	0250	00	0255	00
11. Support for permanently disabled individual: *(Attach Form AR1000DC)* 11	0260	00	0265	00	0270	00
12. Organ Donor Deduction: *(Attach Form AR1000OD)*........12	0275	00	0280	00	0285	00
13. TOTAL OTHER ADJUSTMENTS: *(Enter here and on page AR1/NR1, Line 25)*........13	0305	00	0310	00	0315	00

ATTACH AS THE SECOND PAGE OF YOUR RETURN

AR1000-OD   2009

ARKANSAS INDIVIDUAL INCOME TAX
ORGAN DONOR DEDUCTION

Taxpayer's Name: 0070a 0070b 0060a	Taxpayer's Social Security Number: 0003
Donor's Name: *(If different than taxpayer's)* 0100	Donor's Relationship to Taxpayer: 0105

Act 668 of 2005 established a deduction of up to $10,000 for unreimbursed expenses related to the donation of an organ *(part of a liver, pancreas, kidney, intestine, lung, or bone marrow)* to another human being. The expenses must have been incurred by the taxpayer or one of his/her dependents, and the deduction **must be claimed for the taxable year in which the transplantation of the organ occurred.** Allowable expenses include travel, lodging, medical expenses, and lost wages that were related to the organ donation. An individual may claim the deduction only once in his/her lifetime. This deduction does not apply to organs harvested from a deceased donor.

1. Enter total medical expenses incurred in 2009 related to the donation of an organ *(part of a liver, pancreas, kidney, intestine, lung, or bone marrow)* to another human being:..1	0110	00
2. Enter total travel expense incurred: 2	0115	00
3. Enter total lodging expense incurred:..3	0120	00
4. Enter total lost wages incurred:...4	0125	00
5. Total expenses: *(Add lines 1 through 4)*...5	0130	00
6. Maximum allowable deduction: 6	$10,000	00
7. Deduction: *(Enter the smaller of Lines 5 or 6 here and on Line 12, AR1000ADJ)* 7	0135	00

PLEASE SIGN: Under penalties of perjury, I declare that the above information is true, correct and complete.

_____   _____
                    Taxpayer   Date

AR1113

2009

ARKANSAS INDIVIDUAL INCOME TAX
PHENYLKETONURIA DISORDER AND OTHER
METABOLIC DISORDERS CREDIT

Taxpayer's Name: 0070a 0070b 0060a	Taxpayer's Social Security Number: 0003
Dependent's Name: 0100	Dependent's Social Security Number: 0105

A credit of up to $2,400.00, per year, per child, is allowed to individuals or to families with a dependent child or children with Phenylketonuria (PKU), Galactosemia, Organic Acidemias, and Disorders of Amino Acid Metabolism for expenses incurred for the purchase of medically necessary foods and low protein modified food products. Any unused credit amount may be carried forward for an additional two (2) years. This form must be completed in its entirety to receive the credit. Complete one form for each child diagnosed with an allowable disorder.

1. Enter the total cost incurred in 2009 for medically necessary foods and low protein modified food products: 1	0110	00
2. Unused credit from 2007 and 2008:...2	0115	00
3. Total credit available for 2009: *(Add Lines 1 and 2)* 3	0120	00
4. Maximum allowable credit:...4	$2,400	00
5. Total allowable credit: *(Enter the smaller of Line 3 or 4)* 5	0125	00
6. Enter net tax due after deducting all credits except business incentive credits and this credit:..............6	0130	00
7. Credit allowed: *(Enter the smaller of Line 5 or 6 here and on Line 41, AR1000/AR1000NR)*..................7	0135	00

PLEASE SIGN HERE: Under penalties of perjury, I declare that the above individual has been diagnosed with phenylketonuria disorder and the information entered is true and correct.

_____	_____	
Taxpayer	Date	Spouse (if applicable) Date

AR1113 (R 8/4/09)

AR3WS

ITEMIZED DEDUCTIONS WORKSHEET

0070a 0070b 0060a	0003

Some taxpayers may not be able to deduct all their itemized deductions. If the combined AGI amount on Form AR1000/AR1000NR, Lines 27A and 27B, is more than $166,800 ($83,400 if filing status 5), use worksheet below to figure the amount you may deduct.

1. Add the amounts on page AR3, Lines 4, 7, 12, 18, 19, 20, 26, and 27, and enter the total..............1 _____ 0100 _____

2. Add the amounts on page AR3, Lines 4, 11, and 19,
    plus any gambling losses included on Line 27 and enter the total ....2 _____ 0105 _____

3. Is the amount on Line 2 less than the amount on Line 1?

    0110 ☐ **NO.** Your deduction is not limited. Enter the amount from Line 1 above on Form AR3, Line 28.
         ☐ **YES.** Subtract Line 2 from Line 1..3 _____ 0115 _____

4. Multiply the amount on Line 3 above by 80% (.80) and *enter the result* ....4 _____ 0120 _____

5. Enter the amount from Columns A and B of AR1000/AR1000NR, Line 27.
    (Enter total of columns A and B if filing Status 4) ....5 _____ 0125 _____

6. Enter $166,800 if Filing Status is 1, 2, 3, 4 or 6 *($83,400 if Filing Status is 5)* ....6 _____ 0130 _____

7. Is the amount on Line 6 less than the amount on Line 5?

    0135 ☐ **NO.** Your deduction is not limited. Enter the amount from Line 1 above on Form AR3, Line 28.
         ☐ **YES.** Subtract Line 6 from Line 5...7 _____ 0140 _____

8. Multiply the amount on Line 7 above by 1% (.01) and enter the result ....8 _____ 0145 _____

9. Enter the **SMALLER** of Line 4 or Line 8 ....9 _____ 0150 _____

10. **Total Itemized Deductions**. Subtract Line 9 from Line 1.
    Enter the result here and on page AR3, Line 28. ....10 _____ 0155 _____

SELF-EMPLOYED HEALTH INSURANCE DEDUCTION WORKSHEET

0070a 0070b 0060a	0003

1. Enter the amount you paid in 2009 for health insurance for you, your spouse, and your dependents. .... 1 _____ 0100 _____

2. Enter your net profit and any other income* from the business under which the insurance plan is established, less any deductions you will claim on **Form AR1000ADJ, Line 8**. .... 2 _____ 0105 _____

3. Enter the smaller of Line 1 or Line 2 here and on **Form AR1000ADJ, Line 7**.
(Do not include this amount in figuring your medical expense deduction on the Itemized Deduction Schedule.) ... 3 _____ 0110 _____

Earned income includes net earnings and gains from the sale, transfer, or licensing of property you created. It does not include capital gain income. If you were more than a 2% shareholder in an S Corporation, earned income is your wages from that corporation.

STUDENT LOAN INTEREST WORKSHEET

0070a   0070b 0060a   0003

1. Enter the total interest you paid in 2009 on qualified student loans .... 1 ____0100____

2. Enter the smaller of Line 1 above or $2,500. .... 2 ____0105____

3. Enter the amount(s) from AR1000/AR1000NR, Line(s) 22A and 22B .... 3 ____0110____

4. Enter total adjustments without regard to the Deduction for Interest Paid
    on Student Loans, Line 4, AR1000ADJ .... 4 ____0115____

5. Modified AGI. Subtract Line 4 from Line 3 .... 5 ____0120____

    Note: If line 5 is $75,000 or more and you are filing Status 1, 3, or 6 **or** $150,000 or more
    and you are filing Status 2 or 4, **STOP HERE,** you **cannot** take the deduction.

6. Enter: $60,000 if filing Status 1, 3, or 6; $120,000 if filing Status 2 or 4 .... 6 ____0125____

7. Subtract Line 6 from Line 5.
    If zero or less, enter -0- here and on Line 9, skip Line 8, and go to Line 10 .... 7 ____0130____

8. Divide Line 7 by $15,000 ($30,000 if filing status 2 or 4.)
    Enter result as a decimal (rounded to at least three places) .... 8 ____0135____

9. Multiply Line 2 by Line 8 .... 9 ____0140____

10. Allowable Deduction: Subtract Line 9 from Line 2.
    Enter result here and on Form AR1000ADJ, Line 4 .... 10 ____0145____

FILING STATUS 4 ONLY

	Yours	**Spouse**

11. Enter the total interest for each spouse
    up to the combined amount on Line 1 .... 11a ____0150____   11b ____0155____

12. Total amount paid from Line 1 .... 12 ____0160____

13. Divide Line 11a by Line 12
    Enter result as a decimal (rounded to at least three places) .... 13 ____0165____

14. Multiply Line 10 by the amount on Line 13.
    Enter here and on AR1000ADJ, Line 4 Column A .... 14 ____0170____

15. Subtract Line 14 from Line 10. Enter here and on AR1000ADJ, Line 4, Column B............. 15 ____0175____

ARPMI

MORTGAGE INSURANCE PREMIUMS (PMI) WORKSHEET

0070a 0070b 0060a	0003

Some taxpayers may not be able to deduct all of their mortgage insurance premiums. If the combined AGI amount on Form AR1000/AR1000NR, Lines 27A and 27B, is more than $109,000 ($54,500 if filing status 5) you cannot deduct your mortgage insurance premiums. If the combined AGI amount on Form AR1000/AR1000NR, Lines 27A and 27B, is more than $100,000 ($50,000 if married filing separately), use the worksheet below to figure the amount you may deduct.

1. Enter the total premiums you paid in 2009 for
   qualified mortgage insurance for a contract issued after December 31, 2006 .... 1 _____ 0100 _____

2. Enter the combined amount on Form AR1000/AR1000NR, Line 27A and 27B .... 2 _____ 0105 _____

3. Enter $100,000 ($50,000 if married filing separately) .... 3 _____ 0110 _____

4. Is the amount on Line 2 more than the amount on Line 3?

   ☐ **NO.** Your deduction is not limited. Enter the amount from Line 1 above on Form AR3, Line 8B.

   0115

   ☐ **YES.** Subtract Line 3 from Line 2. If the result is not a multiple of $1,000 ($500 if married filing separately), increase it to the next multiple of $1,000 ($500 if married filing separately). For example, increase $425 to $1,000, increase $2,025 to $3,000; or if married filing separately, increase $425 to $500, increase $2,025 to $2,500, etc .... 4 _____ 0120 _____

5. Divide Line 4 by $10,000 ($5,000 if married filing separately).
   Enter the result as a decimal. If the result is 1.0 or more enter 1.0 .... 5 _____ 0125 _____

6. Multiply Line 1 by Line 5 .... 6 _____ 0130 _____

7. Qualified mortgage insurance premiums deduction.
   Subtract Line 6 from Line 1. Enter the result here and on Form AR3 Line 8B .... 7 _____ 0135 _____

Draft as of 8/31/2009

AR2210A

2009

ANNUALIZED PENALTY FOR UNDERPAYMENT
OF ESTIMATED INCOME TAX

Taxpayers with varied income may use this form to compute UEP on an annualized basis. Complete Lines 1 through 30 of one column before completing the next column.

		Jan. 1, 2009 to March 30, 2009	Jan. 1, 2009 to May 31, 2009	Jan. 1, 2009 to Aug. 31, 2009	Jan. 1, 2009 to Dec. 31, 2009
1. Enter your adjusted gross income for each period.	1	0100	0225	0350	0475
2. Enter spouse's income. *(Filing Status 4 only)*	2	0105	0230	0355	0480
3. Annualization amounts.	3	4	2.4	1.5	1
4. Annualized income. *(Multiply line 1 by line 3)*	4	0110	0235	0360	0485
5. Spouse's annualized income. *(Multiply line 2 by line 3)*	5	0115	0240	0365	0490
6. Enter standard deduction or itemized deductions *(prorated if filing status 4)* for period in each column.	6	0120	0245	0370	0495
7. Enter spouse's standard deduction or itemized deductions *(prorated if filing status 4)* for period in each column.	7	0125	0250	0375	500
8. Annualization amounts.	8	4	2.4	1.5	1
9. Annualized deductions. *(Multiply line 6 by line 8)*	9	0130	0255	0380	0505
10. Spouse's annualized deductions. *(Multiply line 7 by line 8)*	10	0135	0260	0385	0510
11. Subtract line 9 from line 4.	11	0140	0265	0390	0515
12. Subtract line 10 from line 5.	12	0145	0270	0395	0520
13. Figure the tax on the amount on line 11. *(Use Regular Tax Table)*	13	0150	0275	0400	0525
14. Figure the tax on the amount on line 12. *(Use Regular Tax Table)*	14	0155	0280	0405	0530
15. Add lines 13 and 14.	15	0160	0285	0410	0535
16. Enter other amounts due for each payment period as shown on Form AR1000, lines 33 and 34.	16	0165	0290	0415	0540
17. Total tax. *(Add lines 15 and 16)*	17	0170	0295	0420	0545
18. For each period, enter the credit(s) as allowed on Form AR1000, lines 36 through 42.	18	0175	0300	0425	0550
19. Subtract line 18 from line 17. *(If zero or less, enter zero)*	19	0180	0305	0430	0555
20. Applicable percentages.	20	22.5%	45%	67.5%	90%
21. Multiply line 19 by line 20.	21	0185	0310	0435	0560
22. Enter the combined amounts of line 28 from all preceding columns.	22		0315	0440	0565
23. Subtract line 22 from line 21. *(If less than zero, enter zero)*	23	0190	0320	0445	0570
24. Enter your 2009 net tax from Line 44, Form AR1000 or Line 44D, AR1000NR.	24	0195			
25. Multiply Line 24 by 90% (.90).	25	0200			
26. Divide line 25 by four and enter the result in each column.	26	0205	0325	0450	0575
27. Enter amount from line 29 of the preceding column.	27		0330	0455	0580
28. Add lines 26 and 27 and enter here.	28	0210	0335	0460	0585
29. If line 28 is more than line 25, subtract line 25 from line 28; otherwise enter zero.	29	0215	0340	0465	
30. Enter the smaller of line 25 or line 28 here.	30	0220	0345	0470	0590

AR2210A (R 9/28/09)

		(A) April 15, 2009	(B) June 15, 2009	(C) Sept. 15, 2009	(D) Jan. 15, 2010
31. Enter amount from line 30 for each period.	31	0595	0650	0720	0790
32. Estimated tax paid and tax withheld. For column *(A)* only, also enter the amount from line 32 on line 36.	32	0600	0655	0725	0795
33. Enter amount, if any, from line 39 of the previous column.	33		0660	0730	0800
34. Add lines 32 and 33 and enter total.	34		0665	0735	0805
35. Add amounts on lines 37 and 38 of the previous column and enter total.	35		0670	0740	0810
36. Subtract line 35 from line 34. *(If zero or less, enter zero)* For column *(A)* only, enter the amount from line 32.	36	0605	0675	0745	0815
37. Determine remaining underpayment from previous period. If amount on line 36 is zero, subtract line 34 from line 35 and enter the result; otherwise enter zero.	37	0610	0680	0750	0820
38. UNDERPAYMENT: If line 31 is more than or equal to line 36, subtract line 36 from line 31, then go to line 32 of the next column; otherwise go to line 39.	38	0615	0685	0755	0825
39. OVERPAYMENT: If line 36 is more than line 31, subtract line 31 from line 36, then go to line 32 of the next column.	39	0620	0690	0760	0830
40. PENALTY COMPUTATION: *(Caution - ALL penalty computations start from the due date of the estimated tax payments)*	40	(A) April 15, 2009	(B) June 15, 2009	(C) Sept. 15, 2009	(D) Jan. 15, 2010
41. Enter the date the payment was made or 4-15-10, whichever is earlier.	41	0625	0695	0765	0835
42. Count the number of days between the dates on lines 40 and 41 and enter here.	42	0630	0700	0770	0840
43. Multiply the number of days by .00027397 for the penalty percentage.	43	0635	0705	0775	0845
44. Enter the amount from line 38 for each period.	44	0640	0710	0780	0850
45. Multiply the amount on line 44 by the percentage on line 43.	45	0645	0715	0785	0855
46. Total the amounts for each period on line 45. Enter the amounts here and on Form AR1000/AR1000NR, line 55B.	46				0860

IMPORTANT: You must enter exception code "6" in box 55A of Form AR1000/AR1000NR